

**ROCHESTER SCHOOL COMMITTEE MEETING
ROCHESTER PUBLIC SCHOOLS
16 Pine Street
Rochester, Massachusetts**

January 8, 2026 at 6:00 p.m.

MEMBERS PRESENT: Kate Duggan, Chairperson, Robin Rounseville and Josh Trombly (all in-person).

MEMBERS ABSENT: Kirstin Jimenez

OTHERS PRESENT: Michael S. Nelson, Superintendent of Schools, Shari Fedorowicz, Assistant Superintendent of Teaching and Learning, Jaime Curley, Assistant Superintendent of Student Services, Heidi Letendre, Principal, Charley West, Assistant Principal and Melissa Wilcox, Recording Secretary (all in-person).

I. Meeting to Order

The meeting was called to order at 6:00pm by Chairperson Duggan. Chairperson Duggan stated in accordance with Massachusetts Open Meeting Law, the Agenda has been set, the meeting is being recorded, and unless there are any emergencies that need to be added, the Agenda will be followed as outlined. Chairperson Duggan added that the meeting is being conducted via hybrid format and the public has the ability to participate in-person or remotely through zoom with the link provided.

II. Pledge of Allegiance

All present participated in the Pledge of Allegiance.

III. Public Comment

Public comment is governed by approved school committee policy.

There were no public comments.

IV. Recognition

That the School Committee recognize former School Committee member Anne Fernandes and hear a presentation regarding Grow Education from Grade 3.

Superintendent Nelson and Chairperson Duggan expressed their gratitude for Ms. Fernandes' service to Rochester Memorial School as a faculty member and most recently as a School Committee member along with a book being donated to the school library in her honor, *School People* by Lee Bennett Hopkins.

Principal Letendre introduced the third grade faculty present with students James Correia, Emma Santos, Emily Mello, Owen Ruff, Chase Rounseville, Isla Brien and Alex Smith. The students shared their experiences thus far with the Marion Institute's Farm to School Program and what they have liked about the program. Mr. Nate Sander from the Marion Institute was also present to support the students.

V. Approval of Minutes

That the School Committee review for approval the following minute(s)

a. Regular Session Minutes: November 6, 2025

Motion to accept the minutes of November 6, 2025 as presented by Robin Rounseville.

Motion seconded by Josh Trombly.

Motion carries 3-0.

b. Budget Subcommittee Minutes: November 6, 2025

Motion to accept the Budget Subcommittee minutes of November 6, 2025 as presented by Robin Rounseville.

Motion seconded by Josh Trombly.

Motion carries 3-0.

VI. General

a. Electric Vehicle Charging Stations at Rochester Memorial School

That the School Committee hear information about the potential of charging stations being installed at Rochester Memorial School.

Superintendent Nelson welcomed Ms. Marcia Kessler, retired teacher and currently she assists the Town of Rochester with grant work, Mr. Andrew Daniel, the Facilities Director for the Town of Rochester and Mr. Eugene Jones, the Facilities Director for our schools. He explained that the Town has shared information about charging stations for electric vehicles and grant work was completed to replace existing charging stations in the Town, and add new locations. Ms. Kessler shared the state is encouraging installation of charging stations for electrical vehicles on public land and workplaces. The Town would receive \$50,000 per site. Currently, the Town plans to replace charging stations at Town Hall and adding a charging station to the senior center. Mr. Daniel explained that the Town currently owns two electric vehicles and two out of the four existing for charging stations are no longer functioning. Mr. Daniel explained the new stations have the ability to be programmed and restricted to staff only using an application that costs about \$250 per year. An extra conduit was already installed when the solar panels were installed this year, so there is the ability to run the necessary wiring. Ms. Kessler added that if they were open to the public, the Town has the potential to profit from the installation. Mr. Jones explained the profit and the expenses related to maintenance, etc. would be the responsibility of the Town, not Rochester Memorial School.

School Committee Feedback:

Ms. Duggan inquired as to where they would be located in the back parking lot. Mr. Jones recommended close to the conduit on the curve of the parking lot. Mr. Daniel confirmed the installation would not affect accessible spots that already exist. Ms. Rounseville confirmed they would be owned and serviced by the Town. Mr. Jones and Mr. Daniel confirmed.

The School Committee further discussed the potential of the installation and ability to set a certain time frame for the units to be used, in order to minimize or limit the general public from being on property during school hours. They discussed the average charging times and these new charging stations being level 2 chargers, not slow chargers. Ms. Kessler also confirmed the funds are available and set aside for the Town of Rochester already, but the School Committee can change their decision moving forward if they deem so necessary.

Motion to approve the exploration of two new charging stations for electric vehicles at Rochester Memorial School for internal use only by Robin Rounseville.

Motion seconded by Josh Trombly.

Motion carries 3-0.

b. FY2027 Budget Update

That the School Committee hear an update from administration.

Superintendent Nelson explained the district is in the heart of the budget season and the Subcommittee met earlier today. A draft FY2027 budget has been put together and it is anticipated to be an extremely challenging budget season like most towns across the state are experiencing. Driving factors continue to be utility and transportation expenses along with anticipated support of special education services greater than in recent years. The administration will be sharing draft information with Town leaders early next week and will meet with the Budget Subcommittee again in the next week or two.

c. Approval of Donation(s)

That the School Committee review a donation of two \$100 Visa gift cards to Ms. Weigel's class.

Superintendent Nelson reviewed the two gift cards presented to Ms. Weigel from a retired teacher and grandparent of a current student.

Motion to approve the donation of two \$100 gift cards as presented by Robin Rounseville.

Motion seconded by Josh Trombly.

Motion carries 3-0.

d. Approval of Grant(s)

That the School Committee review a grant from the Feinstein Foundation for \$1,000 to support the basic needs of students and families in meaningful ways.

Superintendent Nelson shared this has been a great partnership with the Feinstein Foundation and the most recent grant funds were distributed to encourage the support of students in need.

Motion to approve the \$1,000 grant from the Feinstein Foundation as presented by Robin Rounseville.

Motion seconded by Josh Trombly.

Motion carries 3-0.

e. FY2027 Initial School Choice Discussion

That the School Committee discuss School Choice for FY2027.

Superintendent Nelson explained this discussion is preliminary ahead of the required school choice public hearing which is annual obligation for all districts in the Commonwealth. Historically, Rochester Memorial School has not participated in school choice. For every student enrolled, a \$5,000 reimbursement is received along with partial reimbursement for special education expenses. At the public hearing, the School Committee will need to vote on whether or not to participate in School Choice for FY2027.

School Committee Feedback:

Ms. Rounseville shared she remains committed to opting out for enrollment concerns and keeping classes smaller. Chairperson Duggan agreed and she does not think it makes sense fiscally to participate in school choice. Mr. Trombly agreed as well.

f. Reorganization

That the School Committee reorganize for the 2025-2026 school year.

Superintendent Nelson explained that since Ms. Fernandes resigned, the School Committee reorganization needs to be completed for open positions with a Joint School Committee coming up at the end of the month. The School Committee can reorganize again if they so choose when a new member is appointed at the discretion of the Chairperson. The School Committee reviewed the vacant positions and appointed new representatives as listed below.

Chairperson	Kate Duggan
Vice Chairperson	Josh Trombly
School Committee Secretary	Melissa Wilcox
Recording Secretary	Melissa Wilcox
ORR District School Committee	Robin Rounseville
Mass. School Supt. Union No. 55	Kate Duggan ~~VACANT~~ Kirstin Jimenez Josh Trombly
READS	Michael S. Nelson
Sick Leave Bank	Robin Rounseville ~~VACANT~~ Kate Duggan
SMEC	~~VACANT~~ Josh Trombly
Early Childhood Advisory Council	Robin Rounseville
Sole Signatory	Kate Duggan Josh Trombly (alternate)
MASC Delegate/Legislative Liaison	Kate Duggan
School Physician	Dr. Reynolds/Dr. Mendes

District Wellness Committee	Robin Rounseville
Collective Bargaining	~~VACANT~~ Kate Duggan Kirstin Jimenez
Grievance Subcommittee	Committee as a whole
Capital Planning Committee	~~VACANT~~ Josh Trombly
Policy Subcommittee	Josh Trombly
Warrant Review Committee	Committee as a whole
Tri-Town Education Foundation Fund Committee	Kirstin Jimenez
Budget Subcommittee	Committee as a whole
Town Liaison	Kate Duggan
Superintendent's Goals Subcommittee	Kate Duggan ~~VACANT~~ Robin Rounseville
Equity Subcommittee	Kirstin Jimenez

Motion to approve the new positions as discussed by Robin Rounseville.

Motion seconded by Josh Trombly.

Motion carries 3-0

VII. Administrative and School Committee Reports

a. Chairperson Report

Chairperson Duggan shared the following:

As we've discussed already a bit tonight, earlier this evening the RMS Budget Subcommittee, which includes all members of the RMS School Committee, met to review the preliminary budget for FY27. Although we try to keep these meetings positive and focused on accomplishments and opportunities, I want to be candid with our community about the significant fiscal challenges ahead for us. Like many school districts across Massachusetts, we are facing fiscal pressures that will require difficult conversations and decisions in the near future. Rising costs for special education services, healthcare, and utilities are outpacing the rate of growth we have typically seen. These are not abstract numbers and figures—they represent real trade-offs that will affect our students' educational experiences and the dedicated professionals who serve them daily.

However, I've seen this community rise to challenges before, and I'm confident in our collective capacity to navigate this moment thoughtfully. This is precisely the time when we need your voices and your engagement. Please attend budget subcommittee meetings, join us at regular school committee meetings, and especially participate at the budget hearing to be held on Wednesday, March 25, here at 6 pm. Ask your questions early and come see that those of us who represent Rochester schools are doing everything we can to control costs while maintaining our unwavering commitment to our students.

The budget process ahead will demand honest dialogue about priorities, a broad recognition of the larger financial picture facing most municipalities across the Commonwealth, and perhaps most importantly, a shared understanding that every decision we make will reflect our values as a community that believes deeply in the power of education. As you consider your votes at town meeting, I urge you also to remember that the RMS budget line, as well as our collective responsibility, extends to every Rochester student. This includes those learning within our building at RMS, those receiving specialized services

through regional collaboratives, and those whose individual needs require out-of-district placements. Each of these students deserves our commitment to quality education, and each of them represents an important investment in our community's future.

By working together with transparency, collegiality, and a shared commitment to our students, I believe we can develop and pass a budget that, while difficult, maintains our core mission of providing every student with the skills and mindset to become responsible, lifelong learners and contributing global citizens. I hope you will join me in that belief and in the actions we must take to realize this future for our students, today.

b. Central Office Reports

i. Superintendent

Superintendent Nelson shared his more recent [Superintendent's Newsletter](#). Superintendent Nelson shared he recently met with Chairperson Duggan, Town Administrator Cameron Durant and Select Board member Adam Murphy regarding the vacant school committee position. The Town has posted notice soliciting invitations from parties interested in fulfilling the remainder of Ms. Fernandes' term which concludes this school year by February 6th. A joint meeting between the School Committee and the Select Board will be held on February 24th to review the applications and vote for a replacement member.

ii. Teaching & Learning

Dr. Fedorowicz reported:

Professional development continues with consultant Sue Looney coming in for math with our interventionists on January 5th to apply targeted training, and our next PD at the end of the month will, again, focus on the new math program and rolling out new lessons and working collaboratively among districts. Our new teachers worked on lesson development exemplars in December, and coming up again is our guest speaker, Dr. Gilpatrick, who comes every year to discuss classroom management. Recently, RMS 6th grade students, and Mrs. Forns worked with, OpenSciEd, One Foundation, and an outside company to work on real-life problem solving about plant disease. Marion and Mattapoisett joined in as well.

iii. Student Services

Dr. Curley reported:

MTSS Audits for social emotional learning have taken place and elementary principals met on November 21st with BIRCh Center to review the preliminary findings from the audit from last year and developed an action plan. Academic site visits have occurred in all of our buildings. Met with Ms. Thurston on December 2nd to review preliminary findings and discussed possible next steps. We should have the report by middle to end of January. Thank you to the staff for surveys and administrative assistants for paperwork to assist in this process. The Wellness Committee met on December 10th and conducted the MA Local Wellness Policy Assessment. The Committee identified some possible areas to focus on the remainder of this year and will meet in February to decide on those focus areas. SEPAC's next meeting is Mar 11, 2026 and we will be working on a survey to parents to gain feedback on interests and build participation.

iv. Business Office

Mr. Barber shared the current FY2026 Financial Report of obligations paid or encumbered to date with \$208,654 available. He added that a request will be submitted to the Town to access the special funds that were appropriated by the Town for student services. He also reviewed the Record of Warrant(s) as signed by the sole signatory for November 13, December 11 and 30, 2025.

v. Facilities

On behalf of Facilities Director Eugene Jones, Mr. Barber shared:

- Submitted our Capital Improvements Requests to the Town for FY27.
- Replaced Engineered Wood Fiber (EWF) on back playground/swing area.
- Solar project 95% completed.
- Ordered 10,000 gallons fuel oil for heating/emergency generator.
- Conducted two snow/ice removal operations.
- Completed required maintenance on facility systems and equipment.

vi. Food Service

On behalf of Food Service Director Jill Henesey, Mr. Barber shared:

- Welcome new café team member, Ms. Ana Laycock.
- Currently in the process of requesting updated quotes to replace some kitchen equipment.
- ORRSd recently shared information, to our school community, on resources to support families in need of additional food assistance. Resources can be found at ORRSchoolmeals.com.
- Completed a successful DESE Child Nutrition Administrative Review Audit.
- We were awarded \$30,000 from the DESE MA FRESH grant to assist our schools with the school gardens and our partnership with the Marion Institute's Grow Education program.

i. Personnel

Superintendent Nelson explained Casey Rogers resigned as Special Education Teacher. Ana Laycock was hired as an assistant cook.

c. **Principal and School Council Report**

Principal Letendre shared the following:

Holiday Events:

- The RMS band, jazz band and chorus entertained our entire school community on Thursday, December 18th with the annual Holiday Concert. This was a fun school-wide event. Our musicians also performed for their families at 2:00 PM. This was a wonderful way to kick off the holiday season and our vacation week.
- Once again, Mrs. Laprise organized our musicians to visit RMS classrooms to play some holiday music. This was a great way to showcase our student's musical talents.
- Thank you to Mrs. Laprise, Ms. Audette and Mrs. Sparklin, accompanist.
- Thank you to the Rochester Fire Department for the surprise Santa visit on the ladder fire truck, which took place on Tuesday, December 23rd.
- Our first grade and second grade classrooms celebrated Holidays Around the World. In second grade, family members came into the classroom to share about their holiday traditions and students got to experience different foods from various countries.
- The kindergarten held their annual Polar Express and Grinch Day. While preschool put on two adorable holiday concerts for families to enjoy.

Celebrations Committee:

- The Turkey Trot staff game was a huge success in November.
- The Celebrations Committee planned a holiday staff breakfast and a festive sweater contest for the 3rd year in a row.
- Winners of the sweater contest were: Mrs. McIlmail, Mrs. Lambert-Matos, and Mr. Forns.
- The next Celebration's Committee Meeting is scheduled for January 14th.

Staffing Updates:

- Mrs. Casey Rogers resigned her position as of December 12, 2025.

Student Ambassadors:

- RMS buzzed with excitement during our Spirit Week starting on December 18th.
- The Ambassadors organized a school-wide Spirit Days and we had great participation by faculty and staff.
- This group of students meet twice a month before school to plan special events for RMS.
- They also just completed their donation drive for Damien's Pantry.

Curriculum and Assessment Updates:

- Thank you to Mrs. Sollauer and Mr. Huckabee for their planning of Hour of Code week at RMS. Students enjoyed the challenges of coding and testing their work.
 - Our first graders practiced the concept of repeat loops using an unplugged activity with plastic cups and clapping patterns. Through rhythm and repetition, students discovered how computers follow instructions and why loops make code more efficient.

- Fifth graders had an introduction to programming logic and digital creativity. They designed and animated their own sprites. Their creations could spin, swim, wander, and respond to code they wrote themselves.
- Third grade students used problem solving skills to code their "farmers" to harvest crops of corn.
- There were 25 sixth graders that participated in a Job Alike experience with Mrs. Forns through OpenSciEd. This was a full day of students working to solve a real world problem from a company. The students were in groups and needed to work together as a team to come up with a plan. This was an amazing experience for everyone.
- Middle of the Year Assessments, Aimsweb Math & DIBELS, are taking place throughout January.
- Data meetings will take place after the testing window to identify instructional focus areas for all students.
- Susan Looney, Math Consultant, will return to RMS on Monday, January 12th (K-2) and January 20th Grades 4-6.
- FlyFive Lessons begin this month.
- Marion Institute visited RMS 3rd graders for another learning session about the importance of bees and bee keeping that supports our ecosystems.

School Council Meeting:

- The School Council last met on Tuesday, November 18th and reviewed the current School Improvement Plan and highlighted our areas of completion and areas needing additional work.
- The council members will also review the proposed draft FY27 Calendar for feedback.
- The next meeting is scheduled for January 20, 2026.

Upcoming Dates:

- Sunday, January 18th: Providence Bruins Game at 3:05-RMS Students Singing the National Anthem
- Monday, January 19th: No School in Honor of Martin Luther King Jr. Day
- Wednesday, January 28th: Early Release Day-Dismissal begins at 12:25PM
- Wednesday, January 29th: 4th Grade Chorus Presents "Celebrate the World" with a 9:15 performance and 6:30 PM performance for families

PTO:

- Tuesday, January 13th at 7:00 PM in our cafeteria
- Thank you to our PTO for organizing the holiday treat cart for faculty and staff prior to vacation week.

VIII. School Committee Reports

- a. Budget Subcommittee – no report
- b. Capital Subcommittee – Superintendent Nelson reported the Town has not shared the timeline yet.
- c. Equity Subcommittee – no report
- d. Policy Subcommittee – Josh Trombly reported they met on December 11th to review revisions to JFAE Middle School Pathway Exploration Policy and new policies IKF Graduation Requirements and IFKE Competency Determination which were all supported to move forward. The next meeting is January 15, 2026.
- e. District Wellness Committee – Robin Rounseville reported they met on December 10th with the Wellness Coach for the state who is in her second year working with our district. They assessed how districts are performing in many areas against the policy and the next meeting is February 25, 2025.
- f. ORR District Committee – Robin Rounseville reported they met on December 15th to hear an update on discussions with Acushnet Public Schools and approved permission for the administration to conduct negotiations for a potential tuition agreement. Any final agreement would come back to the full committee for review and approval.
- g. Tri-Town Education Foundation Fund – no report

- h. Early Childhood Council – Robin Rounseville reported they met in November and there are two more preschool screenings coming up. The next meeting is January 14, 2026.
- i. SMEC – no report
- j. READS – Superintendent Nelson reported they meet next week.
- k. MASC – Kate Duggan reported on the MASC Delegate Assembly on November 14th. The new resolution and all 6 resolutions up for renewal were adopted by the membership to inform MASC's legislative priorities moving into 2026. Josh Trombly reported on his attendance at the three day MASC conference in November including attending sessions related to creative financial solutions, AI, student services and legal briefings. He was grateful for the opportunity and it was a busy but eye-opening experience.
- l. Superintendent's Goals Subcommittee – The next meeting is May 7, 2026.

IX. Information and Future Agenda Items

a. Information

- i. Resignation Letter from former School Committee Member Anne Fernandes
- ii. 2026-2027 School Calendar DRAFT
- iii. READS Collaborative Annual Report 2025-2026
- iv. SMEC Annual Report FY2025
- v. SMEC Audit Report FY2025

b. Timeline

- i. Next Rochester School Committee: March 25, 2026
- ii. Next Joint School Committee: January 25, 2026

c. Future Agenda Items

- i. School Choice Public Hearing (March)
- ii. Health Unit Application (March)
- iii. Budget Public Hearing (March)
- iv. Approval of Leases (April)
- v. School Committee Reorganization (June)
- vi. School Improvement Plan Approval (June)
- vii. Student Handbook Approval (June)

District-wide news is available on our website: <https://www.oldrochester.org/district/news>

District-wide events are available on our website: <https://www.oldrochester.org/district-calendar>

The 2025-2026 school calendar is available on our website: <https://tinyurl.com/239tr9xa>

X. Executive Session

That the School Committee enter into executive session for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements.

Motion to enter into executive session at 7:23pm for purposes of exception #3, to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, and exception #7, to comply with the provisions of any general or special law or federal grant-in-aid requirements, only to return to adjourn by Robin Rounseville.

Motion seconded by Josh Trombly.

Roll Call (Duggan; yes, Rounseville; yes, Trombly; yes)

Motion carries 3-0

Motion to exit executive session at 7:55pm only to return to adjourn by Robin Rounseville.

Motion seconded by Josh Trombly.

Roll Call (Duggan; yes, Rounseville; yes, Trombly; yes)

Motion carries 3-0

XI. Adjournment

Motion to adjourn at 7:56pm by Robin Rounseville.

Motion seconded by Josh Trombly.

Motion Carries 3-0

Meeting Resources

Agenda

November 6, 2025 Minutes Draft

November 6, 2025 Budget Minutes Draft

Electric Vehicle Charging Stations Information

Visa Gift Card Donations

Einstein Donation

Subcommittee List for Reorganization

Superintendent's Newsletter

FY2026 Financial Report Memo

FY2026 General Operating Report

Warrant(s)

Facilities Report

Food Service Report

Principal's Report

Resignation Letter – Anne Fernandes

2026-2027 School Calendar Draft

READS Annual Performance FY2025

FY2025 SMEC Annual Report

FY2025 SMEC Audit Report

Pursuant to Chapter 30A of the Massachusetts General Laws, you are hereby notified of the following meeting:

**ROCHESTER SCHOOL COMMITTEE MEETING
ROCHESTER PUBLIC SCHOOLS
16 Pine Street
Rochester, Massachusetts**

January 8, 2026 at 6:00 p.m.

ZOOM LINK:

<https://oldrochester-org.zoom.us/j/95561881344?pwd=OxKszymWvS8ZMw4qrs4PR5MgaDhcal.1>

Meeting ID: 955 6188 1344

Passcode: 798324

This meeting will be conducted in a hybrid format. School Committee, administration and the public will have the option of meeting in person at Rochester Memorial School located at 16 Pine Street, Rochester, MA 02770 or via zoom.

Supporting documentation for agenda items can be found on the School Committee webpage:

<https://www.oldrochester.org/district/sc.>

I. Meeting to Order

II. Pledge of Allegiance

III. Public Comment

Public comment is governed by approved school committee policy.

IV. Recognition

That the School Committee recognize former School Committee member Anne Fernandes and hear a presentation regarding Grow Education from Grade 3.

V. Approval of Minutes (VOTE)

That the School Committee review for approval the following minute(s)

- a. **Regular Session Minutes: November 6, 2025**
- b. **Budget Subcommittee Minutes: November 6, 2025**

VI. General

a. Electric Vehicle Charging Stations at Rochester Memorial School (VOTE)

That the School Committee hear information about the potential of charging stations being installed at Rochester Memorial School.

b. FY2027 Budget Update

That the School Committee hear an update from administration.

c. Approval of Donation(s) (VOTE)

That the School Committee review a donation of two \$100 Visa gift cards to Ms. Weigel's class.

d. Approval of Grant(s) (VOTE)

That the School Committee review a grant from the Feinstein Foundation for \$1,000 to support the basic needs of students and families in meaningful ways.

e. FY2027 Initial School Choice Discussion

That the School Committee discuss School Choice for FY2027.

f. Reorganization (VOTE)

That the School Committee reorganize for the 2025-2026 school year.

VII. Administrative and School Committee Reports

a. Chairperson Report

That the School Committee hear a report from the Chairperson regarding current happenings in the school and local community.

b. Central Office Reports

- i. Superintendent

1. That the School Committee review the most recent [Superintendent's Newsletter](#).
- ii. Teaching & Learning
 1. That the School Committee hear an update on current happenings of curriculum, professional development, new teacher induction program and teaching and learning initiatives.
- iii. Student Services
 1. That the School Committee hear an update on current happenings of the student services department, including community outreach events, and updates on initiatives related to school climate and culture, and safe schools.
- iv. Business Office
 1. That the School Committee review the current FY2026 Financial Report of obligations paid or encumbered to date.
 2. That the School Committee review the Record of Warrant(s) as signed by the sole signatory for November 13, December 11 and 30, 2025.
- v. Facilities
 1. That the School Committee review this month's update from Facilities Director Eugene Jones.
- vi. Food Service
 1. That the School Committee review this month's update from Food Service Director Jill Henesey.
- vii. Personnel
 1. Casey Rogers resigned as Special Education Teacher. Ana Laycock was hired as an assistant cook.

c. Principal and School Council Report

That the School Committee review the Principal's report including student recognition, classroom lessons, community events and school council information.

VIII. School Committee Reports

- a. Budget Subcommittee
- b. Capital Subcommittee
- c. Equity Subcommittee
- d. Policy Subcommittee
- e. District Wellness Committee
- f. ORR District Committee
- g. Tri-Town Education Foundation Fund
- h. Early Childhood Council
- i. SMEC
- j. READS
- k. MASC
- l. Superintendent's Goals Subcommittee

IX. Information and Future Agenda Items

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- iv. Approval of Leases (April)
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XI. Adjournment (VOTE)

The list of agenda items are those reasonably anticipated by the Chair to be discussed at the meeting. If you need more information or reasonable accommodations for this meeting, please contact the Superintendent's Office at 508-758-2772 ext. 1956. Meeting resources, minutes and recordings are available on the School Committee webpage: <https://www.oldrochester.org/district/sc>

**ROCHESTER SCHOOL COMMITTEE MEETING
ROCHESTER PUBLIC SCHOOLS
16 Pine Street
Rochester, Massachusetts**

November 6, 2025 at 6:00 p.m.

MEMBERS PRESENT: Kate Duggan, Chairperson, Robin Rounseville, Anne Fernandes, Kirstin Jimenez and Josh Trombly (all in-person).

MEMBERS ABSENT: None

OTHERS PRESENT: Michael S. Nelson, Superintendent of Schools, Shari Fedorowicz, Assistant Superintendent of Teaching and Learning, Jaime Curley, Assistant Superintendent of Student Services, Heidi Letendre, Principal, Charley West, Assistant Principal (remote), Catherine Cooper, Executive Director Southeastern Massachusetts Educational Collaborative and Melissa Wilcox, Recording Secretary.

I. Meeting to Order

The meeting was called to order at 6:00pm by Chairperson Duggan. Chairperson Duggan stated in accordance with Massachusetts Open Meeting Law, the Agenda has been set, the meeting is being recorded, and unless there are any emergencies that need to be added, the Agenda will be followed as outlined. Chairperson Duggan added that the meeting is being conducted via hybrid format and the public has the ability to participate in-person or remotely through zoom with the link provided.

II. Pledge of Allegiance

All present participate in the Pledge of Allegiance.

III. Public Comment

Public comment is governed by approved school committee policy.

There were no public comments.

IV. Student Presentation

That the School Committee hear a presentation regarding a recent field trip and Project 351 happenings at RMS.

Project 351 influencers (students from RMS) Grace Cody, Hadley Owen and Milena McMahon shared information about a recent workshop they participated in with other ORR students at ORR High School. They also explained some ideas they would like to try at RMS to create a more welcoming and inclusive environment for everyone.

Next, 2nd graders Hannah Peterson and Welles Carr from Mrs. Hedblom's class, Hazel Canasta and Willa Delowry from Mrs. Bradley's class and Gabriel Janiki and Evelyn Realini from Mrs. Alves' class described their experiences at a recent field trip to The Lloyd Center for the Environment in Dartmouth.

V. Approval of Minutes

That the School Committee review for approval the following minute(s)

a. Regular Session Minutes: September 25, 2025

Motion to approve the regular meeting minutes from September 25, 2025 as presented by Anne Fernandes

Seconded by Robin Rounseville

Motion Carries 5-0

VI. General

a. Southeastern Massachusetts Educational Collaborative Policy Amendment

That the School Committee review a proposed amendment to Southeastern Massachusetts Educational Collaborative's (SMEC) Capital Reserve Account policy.

Superintendent Nelson welcomed Ms. Cooper, Executive Director of SMEC. She explained that the current SMEC Capital Reserve Account Policy was established in 2015 and they are proposing an amendment to clarify language and increase the maximum potential balance of the account and include the ability to acquire new facilities with the funds. She added that Rochester was one of the founding members of SMEC in the 1970s.

Motion to approve the amendment to the SMEC Capital Reserve Account Policy as presented by Robin Rounseville

Seconded by Anne Fernandes

Motion Carries 5-0

b. Approval of Fundraiser(s)

That the School Committee review potential fundraisers from the RMS PTO:

- The Giving Market
- Ride with a Hero
- Savers FUNDrive

Corey Blanchard and Allison Alter from the RMS PTO presented three options of potential fundraisers for the RMS community this school year. The goal annually is to try to raise around \$40,000 to support field trips, events and more. The Giving Market is an option they would likely want to offer in February and is a light lift for the school as everything is done online and shipped directly to the participant and not into the school. The RMS PTO would automatically receive \$500 for The Giving Market because it is part of the Boosterthon. The second option would be a ride with a hero – which has preliminary support from the Police and Fire Departments. The last option is a Savers FUNDrive to collect gently used household items and turn them into cash donations. There are different ways Savers conducts this fundraiser but the RMS PTO is considering a one day collection so there is no storage of items needed.

School Committee Feedback:

Ms. Rounseville asked if a truck would come for Savers. Ms. Blanchard said she would connect with the Library in town as they recently conducted the same fundraiser. Ms. Letendre added that the PTO in her previous district rented the truck that way items were loaded right onto it and then it could be easily driven away instead of moving items multiple times. Ms. Rounseville inquired as to how many fundraisers the PTO intends to add. Ms. Blanchard said the PTO would obtain parent feedback and would probably prefer The Giving Market for the automatic \$500. Ms. Rounseville liked that the items go directly to the homes so no student will feel left out if their family does not participate. Ms. Jimenez inquired if the PTO would be conducting the Christmas shop. Ms. Blanchard said yes, likely, so The Giving Market would be in February so there is space between. Ms. Jimenez also mentioned current state law and looking into permitting necessary for any raffles and games of chance.

Motion to approve The Giving Market and the Savers FUNDrive fundraisers for the 2025-2026 school year as presented by Anne Fernandes

Seconded by Robin Rounseville

Motion Carries 5-0

c. MCAS Presentation

That the School Committee hear a presentation from administration.

Dr. Fedorowicz and Ms. Letendre presented the Rochester Memorial School MCAS results for 2025.

Please see appendix A. Dr. Fedorowicz reminded the school committee that this is an important assessment but just one of many that the district conducts to assess and support students.

School Committee Feedback:

Ms. Rounseville asked if the curriculum coordinator role discussed at the Budget Subcommittee meeting would have a part in the action steps for MCAS. Dr. Fedorowicz confirmed this stipend position, if it is moved forward in the budget, would help to review data and support new programs.

d. Approval of Donation(s)

That the School Committee review the following donations:

- 100 binder clips, embroidery floss, 100 key rings and dish soap from Kate Duggan to the RMS Band Program.

- 100 backpacks from Eversource with information about energy conservation for 3rd and 4th graders.
- The following books donated by the RMS PTO after the Scholastic Book Fair;
 - *Pete the Cat's Cool New Ride* by Kimberly and James Dean
 - *Will the Pigeon Graduate?* by Mo Willems
 - *Knight Owl and Early Bird* by Christopher Denise
 - *Chick Chicka Treat Treat* by Julien Chung
 - *The Search for Carmella* by Chloe Savage
 - *Over in the Mangroves* by Jyoti Rajan Gopal
 - *Wonder Walkers* by Micha Archer
 - *Our Solar System! A Stellar Neighborhood* by Stacy McNulty
 - *The Kingfisher Space Encyclopedia* by Mike Goldsmith
 - *I Survived the Japanese Tsumani, 2011 and I Survived the Battle of D-Day, 1944* by Georgia Ball
 - *Baby-sitters Little Sister, Karen's Ghost* by DK Yingst

Motion to approve donations from Kate Duggan, Eversource and the RMS PTO as presented by Robin Rounseville

Seconded by Josh Trombly

Motion Carries 5-0

e. Approval of Disposal of Technology Materials

That the School Committee review for disposal a list of items from the Technology Team to be recycled as they are non-operational and exhausted their useful life. Superintendent Nelson reviewed the list provided by the Technology Team:

- 4 desktops (mac 2017 all in one)
- Pc computer
- 15 MacBook airs from 2015-2017
- Digital cameras from 2010
- Chromebook cart with a broken door
- 1 printer, black and white, from 2010

Motion to approve the disposal of technology materials as presented by Anne Fernandes

Seconded by Robin Rounseville

Motion Carries 5-0

VII. Administrative and School Committee Reports

a. Chairperson Report

Chairperson Duggan shared the following:

As the excitement of going back to school, new extracurricular activities, parent teacher conferences, and Halloween are behind us, I want to take a moment to reflect on the season of giving that we are now entering. This time of the year and its connection with giving is linked to the harvest season, when communities would share the fruits of their labor with neighbors. While these agricultural roots tend to make us think of people from another time who could only eat what they produced from the land, for many families in our community and nationwide, a scarcity of food and basic necessities is not a relic of the past. It is reality, and the need is not confined to this time of year. While we are thankful that all of our RMS students have access to free breakfast and lunch at school, we don't want this to be the only place they get a full meal. So as we all make plans for Thanksgiving and the many other holidays to come this winter, I want us all to take time to ask ourselves what we can do as individual members of this RMS school community to make a difference here. The Holiday Helping Angels is a group of Rochester-based volunteers that coordinate outreach and donations each year to provide Rochester families in need with Thanksgiving food bags, Christmas food bags, and gifts for children. Additionally, Mass 211 is an easy to remember telephone number that connects callers to information about critical health and human services available in their community, serving as a resource for finding government benefits and services, nonprofit organizations, support groups, volunteer opportunities, donation programs, and other local resources. Findhelp.org is another great place to look for all kinds of assistance. For those in a position to give, the aforementioned organizations are a great starting point to identify groups and causes to

which you may want to contribute your time or money. Please keep checking the weekly RMS Minute and local social media platforms for more related announcements and ways to get involved, or reach out to Principal Letendre, the school counselors, or the Rochester Town Hall if you can't find what you are looking for online.

For the RMS School Committee, this time of year also marks the start of budget season, where we begin to look at financial projections for the 2026-2027 school year and determine what level of service the town will be able to fund. The past few years have seen tighter budgets than usual due to a variety of factors over which no one really has any control, from inflation to rising transportation and fuel costs. Our Central Office team, Rochester town leaders, and RMS leadership are always such great partners in reaching agreement on a workable budget for the school, and I look forward to the meaningful conversations we will have in the months to come before budgets are finalized in May. However, while we have a more limited ability than we would like to shape the school's budget in these tight times, there is at least one area where our voices have the potential to remake the budget landscape for Massachusetts schools for the better. Starting last month, the Massachusetts Department of Elementary and Secondary Education and the state's Division of Local Services has been hosting listening sessions to solicit feedback on the Chapter 70 school finance formula. This is one of the best opportunities people like you and me will have to influence how Massachusetts distributes education aid to cities and towns, and by extension, to ensure that resources that already exist at the state level make it back to our community and to our school. I strongly encourage our educators, families, other community leaders and really any taxpayer in town to attend one of these sessions and let lawmakers know where we need to make changes. There is a virtual session coming up on 11/18 and one in Lakeville on 11/19, which I plan to attend and at which I will sign up to speak. Attending and listening and showing our support for change is great, but should you also feel moved to speak I am happy to help anyone learn more about possible changes to the Chapter 70 formula that would benefit Rochester and prepare talking points. Please reach out to me at kateduggan@oldrochester.org if you want a little support in doing this. When we come together as a community, to offer help to families who are struggling or to speak up for our school's needs, we are so much stronger than when we go it alone. Thank you all for being a part of this community.

b. Central Office Reports

i. Superintendent

Superintendent Nelson shared his most recent [Newsletter](#). He highlighted the upcoming listening sessions by DESE; The Healey-Driscoll Administration recently announced a series of public listening sessions to solicit feedback on the Chapter 70 school finance formula, the primary funding program that establishes how Massachusetts distributes education aid to cities and towns. The listening sessions are part of a Chapter 70 Local Contribution Study and will focus on the local contribution part of the formula. This study is an important opportunity for our school community stakeholders to advocate for a new Chapter 70 school finance formula that meets the needs of all school districts - including the Old Rochester Regional School District and MA Superintendency Union #55 schools. He also commended the Rochester Memorial School faculty and staff for being one of only sixty-three districts in Massachusetts to exceed pre-pandemic MCAS scores in Math and Science.

ii. Teaching & Learning

Dr. Fedorowicz shared the following: The recent New Teacher Induction Program's most recent meeting was held and John Ashley from our Technology Team presented an overview and questions related to PowerSchool. Our next Professional Development day is November 10th and will focus on Fly Five. Learning Walks continue in each building and we had our first at RMS yesterday. We hosted a family math night about our new enVisions math program for elementary families on October 29th at ORRHS. It was well attended and faculty were present to show lessons and materials.

iii. Student Services

Dr. Curley shared the following:

SEPAC - Basic Rights Workshop was held on 10/15/25.

MTSS Audits – We are currently working with BIRCh to set up dates to review the preliminary findings from the audit from last year and develop an action plan (November 21st). Academic-site visits have occurred in all of our buildings. We will meet with Carrie on December 2nd to review preliminary findings and develop an action plan. Thank you to the staff for surveys and administrative assistants for paperwork.

Unified Sports - Please join us on November 18th at 6pm in the ORRHS gymnasium. November 18th is the 4th annual game against our Tri-Town Police Departments! It is a game you do not want to miss!

iv. Business Office

Superintendent Nelson shared that the Rochester School District currently has \$1,213,907 available of the general funds appropriated for the 2026 Fiscal Year of the total \$7,243,464 appropriated to the Rochester School District and the record of arrant(s) as signed by the sole signatory for October 1, 2, 16 and 30, 2025.

v. Facilities

The School Committee reviewed this month's update from Facilities Director Eugene Jones:

- Solar Canopies 80% completed.
- Back playground completed (Capital).
- Conducted infrared roof scan to determine possible water intrusion zones.
- Working with Town to add charging stations to our Solar Project.
- Conducted minor preventative maintenance on facility, ground support equipment and machinery.

vi. Food Service

The School Committee reviewed this month's update from Food Service Director Jill Henesey:

- Meals continue to be free for all students. Each student will receive one free breakfast and one free lunch, per day.
- Second meals, a la carte drinks, snacks and milk only are available for purchase.
- Kitchen steamer in disrepair; evaluating price submissions for a replacement.
- Completed a successful Board of Health Inspection.
- Bulldog Café is looking for cafeteria help, on-call substitutes. If you are looking for a flexible and rewarding part time job – this may be the opportunity for you. Contact Jill Henesey for more details.

vii. Personnel

1. Jennifer Rosati resigned as a paraprofessional and Sonia Aguiar has been hired for this position.

c. Principal and School Council Report

Principal Letendre shared the following:

October Happenings:

- Fire Station visits: Kindergarten and preschool students visited the fire station as part of their social studies curriculum. Students learned about the important places and people in our community and the importance of fire safety.
- Book Fair & Spooktacular: Both events were well attended and supported by our school community. The Annual Spooktacular shifted gears a bit and had Trick or Treating at tables instead of trunks.
- Parent-Teacher Conferences were held on October 23rd and October 24th and were very well attended. Literacy letters were sent home to students in grade 1-3 if students demonstrated at risk in reading.
- Project 351: RMS students learned about what it takes to be a leader and the many traits good leaders possess. They had the opportunity to break out in small groups to discuss different scenarios in which you would put your leadership skills to work.
- Grow Marion Institute came to RMS to meet with the third grade students and teachers. Nate Sanders led the discussion and had students help turn up the plant beds and get them ready for planting garlic. As well as planting herbs in repurposed beds (Includes lemon balm, oregano, thyme, and sage from another Grow garden) Nate came to RMS again on Monday, November 3rd.

Staffing Updates:

Resignation:

- Jennifer Rosati, Paraprofessional-Resigned her position
- Paraprofessional new hire with start date of November 12th: Sonia Aguiar
- Curriculum and Instruction Updates:
 - Open Architect Staff training took place during our October staff meeting. Educators had time to navigate this great data dashboard and reflect on student progress
 - Susan Looney met with K-6 staff for mathematics and stated she had great conversations with our staff around mathematics instruction and implementation of the Envisions math program. She will continue to work with our teams in November.
 - Fall Progress Monitoring data meetings will take place the week of November 17th.
- Other Updates:
 - Our 6th Grade Band Carolers will visit classrooms again from December 15th - 22nd.
 - The School Council had its second meeting on October 21st and the next meeting will be November 18th.
 - RMS Clinical Team meets monthly to address attendance concerns and letters go home if truancy is a pattern or is greater than 10% of the days in attendance
- Upcoming Dates:
 - November:
 - Wednesday, November 5th: Staff Meeting 3:15-4:15 PM
 - Thursday, November 6th and 20th: PLC Meeting Day
 - Wednesday, November 5th-7th: Outdoor Classroom - Grade 6
 - Monday, November 10, 2025: Full day Professional Development Days - Fly Five
 - Wednesday, November 12th: Celebrations Committee
 - Thursday, November 13th: Project 351 students go to High School
 - November 13th & 14th: Susan Looney (Nov. 13th K-2) Nov. 14th (3-6)
 - Marks Close: Wednesday, Nov. 26, 2025
 - Wednesday, November 26, 2025: Early Release Day-Students begin dismissal at 12:25 PM
 - December:
 - Thursday, December 4th and 18th: PLC Meeting Day
 - Wednesday, December 10th: Staff Meeting 3:15-4:15 PM
 - Friday, December 12th: Report Cards go Home
 - Thursday, December 18th: Winter Concert - 9:15 for whole school, 2:00 for families
 - Tuesday, December 23, 2025: Early Release Day

VIII. School Committee Reports

- a. Budget Subcommittee – Ms. Duggan reported that preliminary discussions about FY2027 were held prior to this meeting at the first Subcommittee meeting.
- b. Capital Subcommittee – no report.
- c. Equity Subcommittee – Ms. Jimenez reported they met on October 9th and discussed the Marion Institute Farm to School program and Project 351.
- d. Policy Subcommittee – Mr. Trombly reported the next meeting is January 15th.
- e. District Wellness Committee – no report.
- f. ORR District Committee – Ms. Rounseville reported they met October 2nd for the first meeting of this school year and toured the campus with Mr. Jones. They also approved donations and grants, revisions to the student handbook and heard an overview of the district's presentation to Acushnet Public Schools.
- g. Tri-Town Education Foundation Fund – Ms. Jimenez reported they met on October 15th and discussed streamlining the approval process of grants and establishing an events committee which met last night.
- h. Early Childhood Council – Ms. Rounseville reported they met yesterday but she was unable to attend.
- i. SMEC – Ms. Fernandes reported they approved minutes and met the new Assistant Director of Student Services hired recently. They also authorized payroll, approved warrants, the FY28 para pay scale, policy revisions and to surplus a van. The next meeting is November 24th.
- j. READS – Superintendent Nelson reported they met this morning to review and accept the FY25 audit, minutes, surplus items and reviewed the revised FY26 budget. They also reviewed and approved the annual report and heard an update on the DHH building in Norton.
- k. MASC – Ms. Duggan shared: *In terms of a Massachusetts Association of School Committees (MASC) update, as I had done last year, earlier this week I sent you all both the listing of resolutions up for a vote, as well as some further context on the status of legislation related to 5 of the 6 resolutions up for renewal.*

Please reply to me individually with your feedback on which resolutions you believe we as a committee want to support or not support. Please be in touch with any questions in advance of the MASC Delegate Assembly on 11/14.

1. Superintendent's Goals Subcommittee – no report.

IX. Information and Future Agenda Items

a. Timeline

- i. Next Rochester School Committee: January 8, 2026
- ii. Next Joint School Committee: January 29, 2026

b. Future Agenda Items

- i. Initial Budget Review (January)
- ii. School Choice Public Hearing (January)
- iii. Health Unit Application (February)
- iv. Budget Public Hearing (March)
- v. Approval of Leases (April)
- vi. School Committee Reorganization (June)
- vii. School Improvement Plan Approval (June)
- viii. Student Handbook Approval (June)

The 2025-2026 school calendar is available on our website: <https://tinyurl.com/239tr9xa>

District-wide events are available on our website: <https://www.oldrochester.org/district-calendar>

X. Adjournment

Motion to adjourn at 7:30pm by Anne Fernandes

Seconded by Robin Rounseville

Motion Carries 5-0

Meeting Resources

Agenda

September 25, 2025 Minutes Draft

SMEC Capital Reserve Account Policy Amendment Draft

RMS PTO Fundraising Proposal

MCAS Presentation

RMS PTO Book Donations

Tech Disposal List

Superintendent's Newsletter

FY26 Financial Report

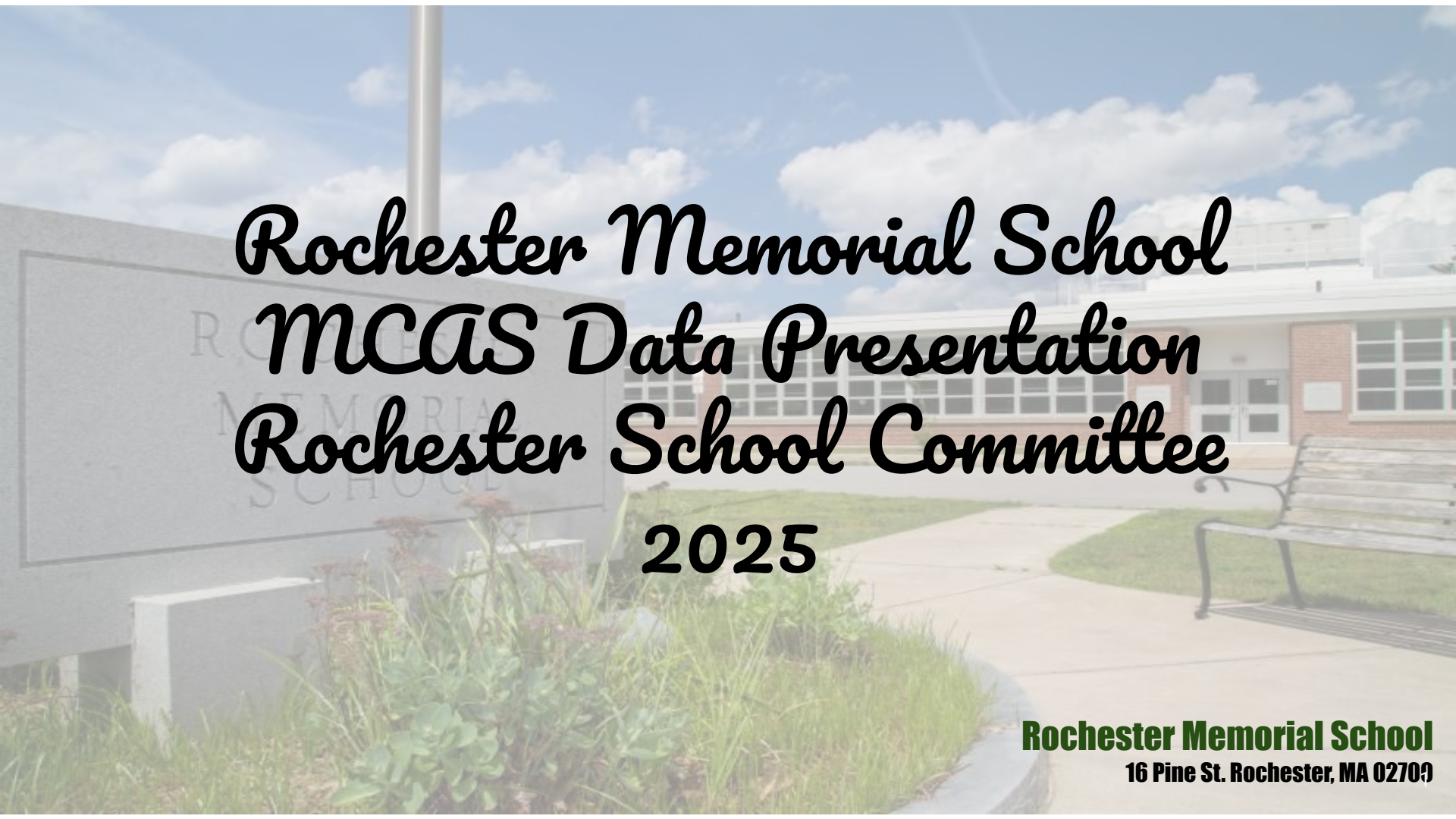
FY26 General Operating

Warrant(s)

Facilities Report

Food Service Report

Principal's Report

The background image shows the exterior of Rochester Memorial School. On the left, a large grey stone wall features the school's name in raised letters. To the right, a two-story brick building with many windows is visible. In the foreground, there is a concrete walkway, a wooden bench, and some green plants. The sky is blue with scattered white clouds.

Rochester Memorial School MCAS Data Presentation Rochester School Committee 2025

Rochester Memorial School
16 Pine St. Rochester, MA 02703

MCAS Achievement Levels for Next-Generation:

Exceeding Expectations 530-560	A student who performed at this level exceeded grade-level expectations by demonstrating mastery of the subject matter.
Meeting Expectations 500-529	A student who performed at this level met grade-level expectations and is academically on track to succeed in the current grade in this subject.
Partially Meeting Expectations 470-499	A student who performed at this level partially met grade-level expectations in this subject. The school, in consultation with the student's parent/guardian, should consider whether the student needs additional academic assistance to succeed in this subject.
Not Meeting Expectations 440-469	A student who performed at this level did not meet grade-level expectations in this subject. The school, in consultation with the student's parent/guardian, should determine the coordinated academic assistance and/or additional instruction the student needs to succeed in this subject.

Student Growth Percentiles (SGP) and How Are They Calculated

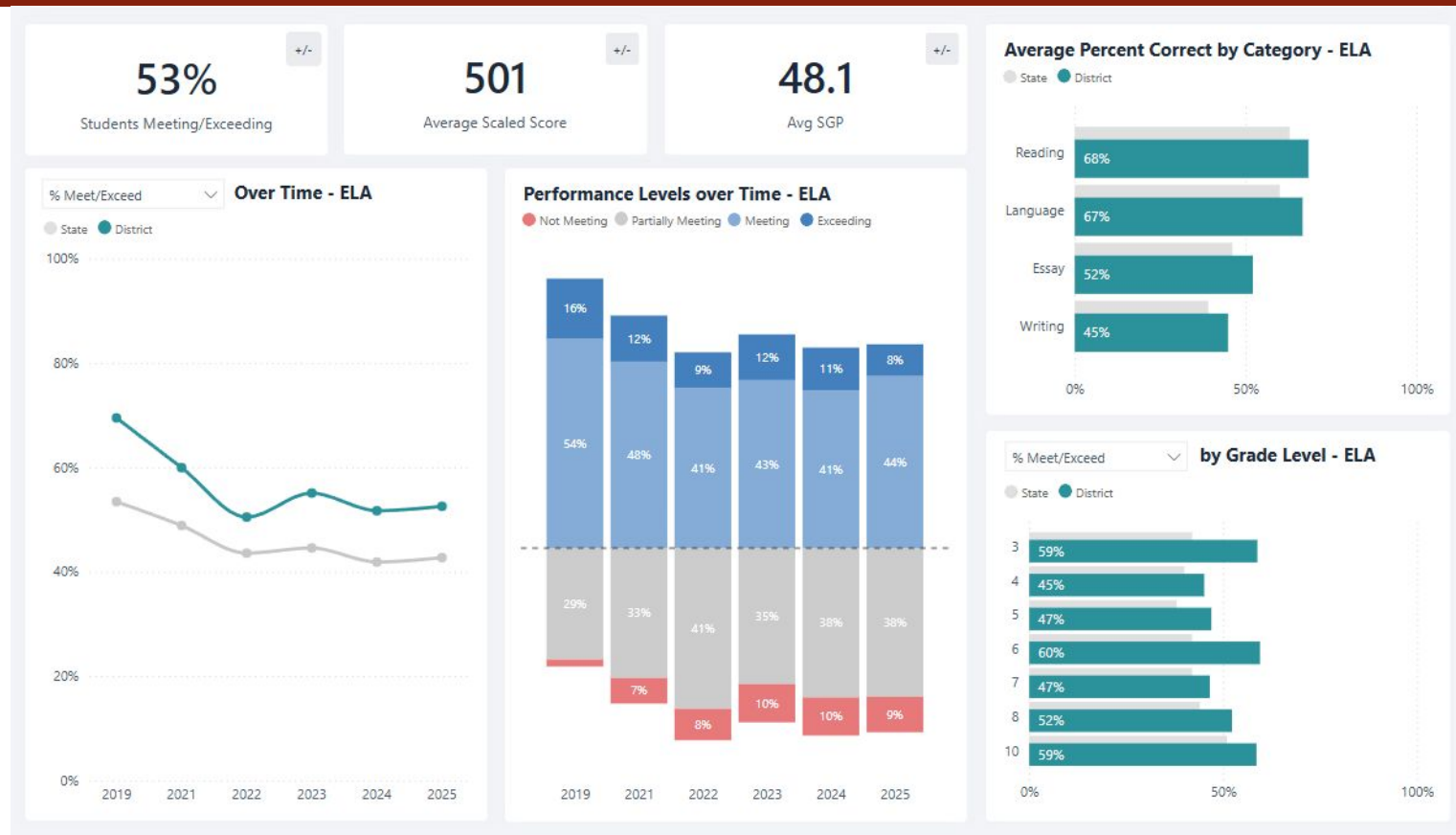
Student Growth Percentiles (SGPs) provide a measure of how student-level achievement has grown or changed over time. Student growth percentiles are calculated separately for ELA and mathematics in grades 4-8 and 10 and are not calculated for science. At the student level, the SGP represents how an individual student's achievement compares to the achievement of other students with similar MCAS histories. At the school or student group level, DESE reports the mean SGP, which represents the average student growth for that school or student group.

SGPs use students' current and prior scores to assign an SGP that ranges from 1 to 99. Students who have a current year's score and a prior year's score—and have met the consecutive grade requirement—are issued an SGP.

Overall Statewide Data Trends

- Statewide trend: Overall statewide 2025 MCAS results and trends show a slight increase in ELA achievement across grades 3-8 compared to 2024 (+3), but still -10 from pre-pandemic 2019 scores. High School showed a -6 from 2024 and -10 from 2019
- Math scores showed no improvement (0) with a -8 from pre-pandemic 2019 scores grades 3-8
- Science results showed no improvement (0) in grades 5 and 8 and a decline in grade 10
- RMS:
 - ELA 3-6 exceeded the state by 7%
 - Increased 5% above 2024
 - Math 3-6 exceeded the state by 13%
 - Increased 7% above 2024
 - Science exceeded the state by 17%
 - Increased 1% above 2024
- The State is comparing Recovery from 2019 to 2025 MCAS
- RMS recognized by state in Math and Science for surpassing 2019 pre pandemic scores!

District-Wide Grades 3-12 Achievement from 2019-2025 for English Language Arts



District-Wide Grades 3-6 Achievement from 2019-2025 for English Language Arts

53%

Students Meeting/Exceeding

501

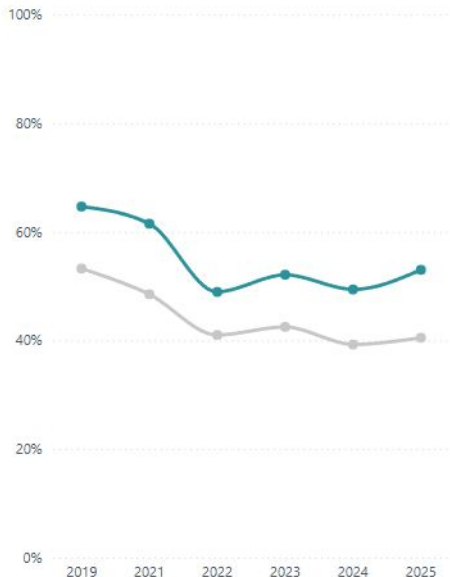
Average Scaled Score

52.7

Avg SGP

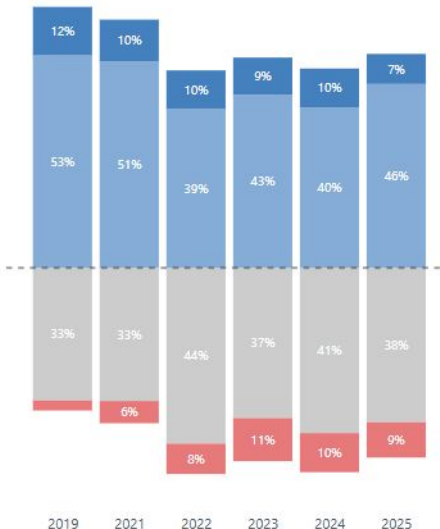
% Meet/Exceed Over Time - ELA

State Selected schools



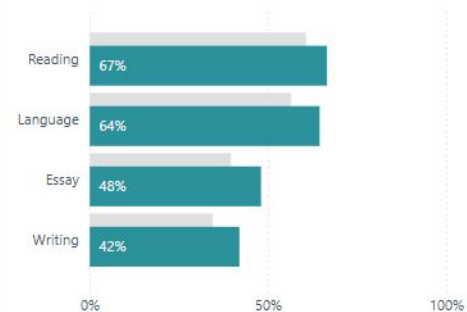
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



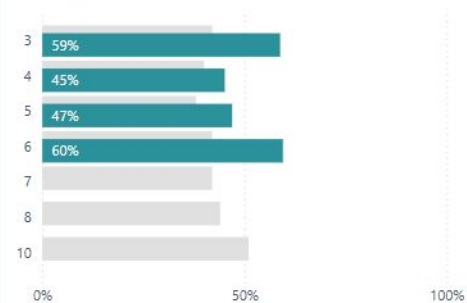
Average Percent Correct by Category - ELA

State Selected schools



% Meet/Exceed by Grade Level - ELA

State Selected schools



Rochester Memorial School

16 Pine St. Rochester, MA 02700

RMS Grades 3-6 Achievement from 2019-2025 for English Language Arts

50%

Students Meeting/Exceeding

499

Average Scaled Score

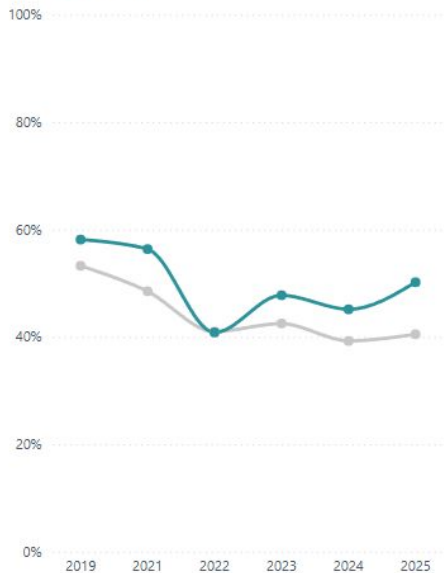
47.5

Avg SGP

% Meet/Exceed

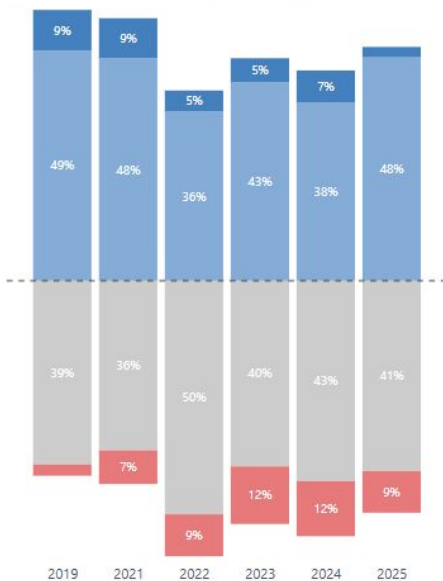
Over Time - ELA

State Rochester Memorial



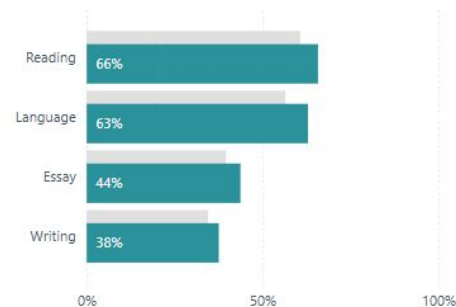
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - ELA

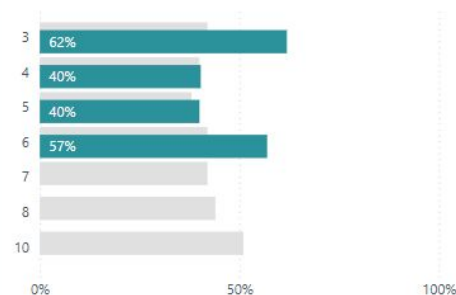
State Rochester Memorial



% Meet/Exceed

by Grade Level - ELA

State Rochester Memorial



Rochester Memorial School

16 Pine St. Rochester, MA 02700

Rochester Memorial Grade 3 Achievement from 2019-2025 for English Language Arts

62%

Students Meeting/Exceeding

504

Average Scaled Score

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Avg SGP

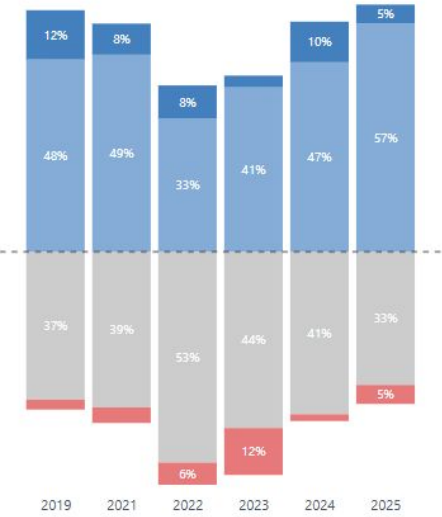
% Meet/Exceed Over Time - ELA

State Rochester Memorial



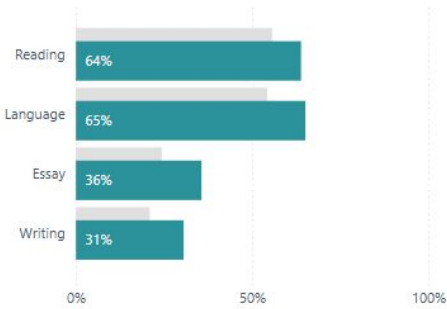
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



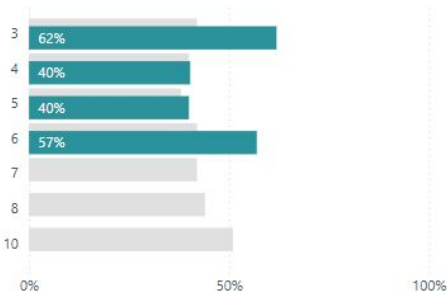
Average Percent Correct by Category - ELA

State Rochester Memorial



% Meet/Exceed by Grade Level - ELA

State Rochester Memorial



Rochester Memorial Grade 4 Achievement from 2019-2025 for English Language Arts

40%

Students Meeting/Exceeding

495

Average Scaled Score

40.2

Avg SGP

% Meet/Exceed

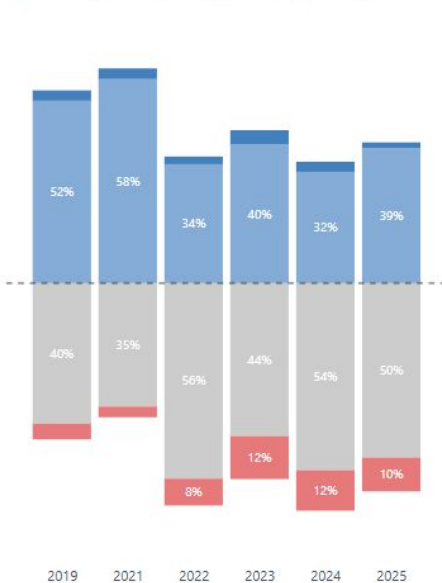
Over Time - ELA

State Rochester Memorial



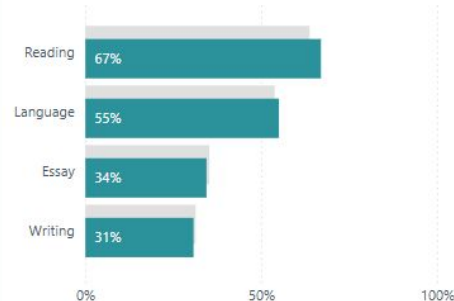
Performance Levels over Time - ELA

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - ELA

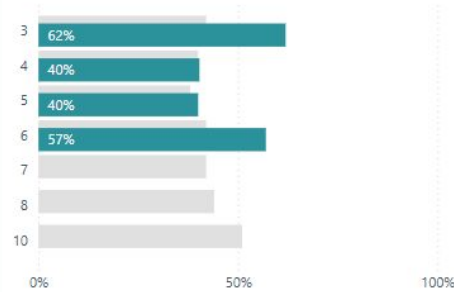
State Rochester Memorial



% Meet/Exceed

by Grade Level - ELA

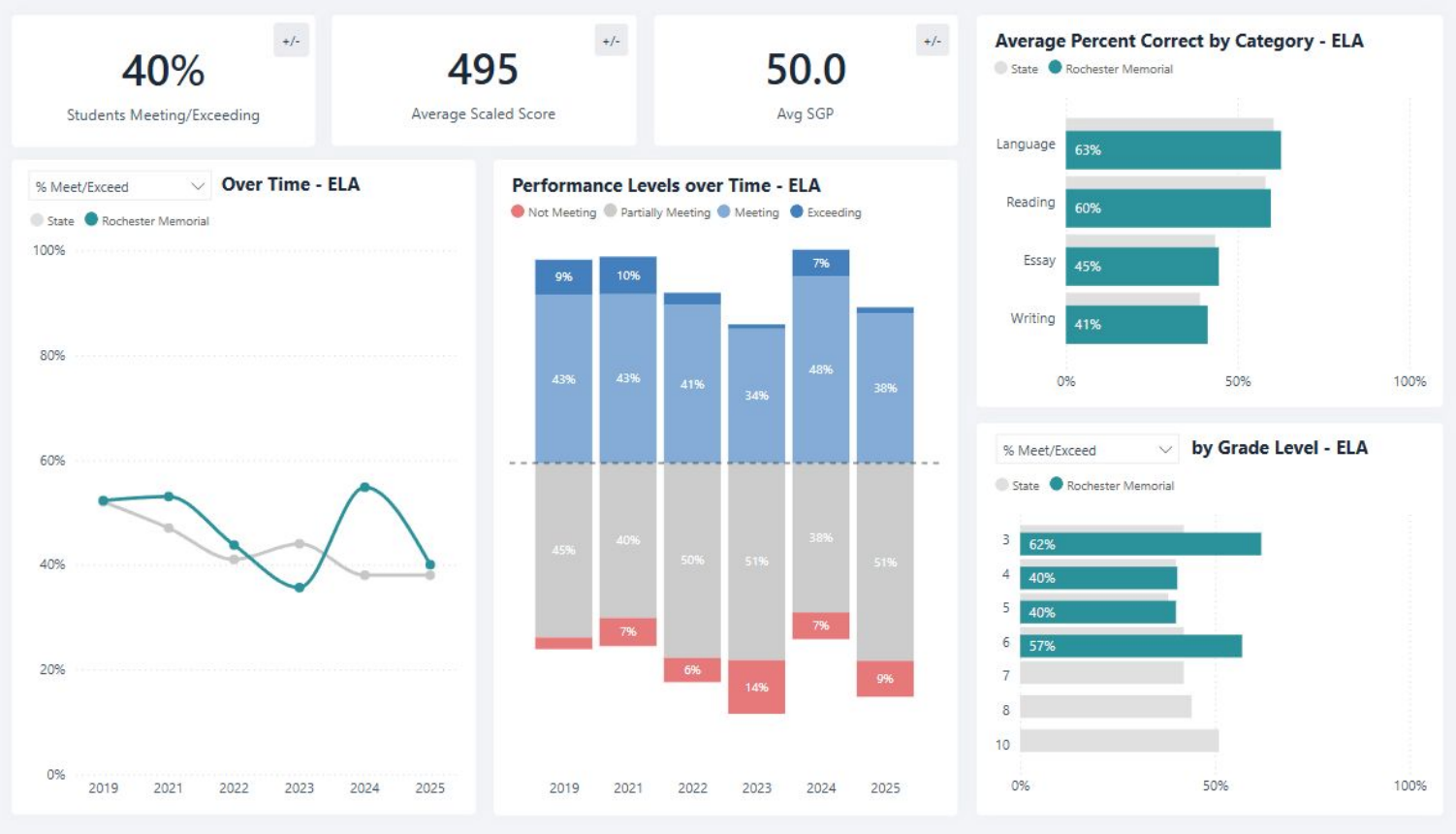
State Rochester Memorial



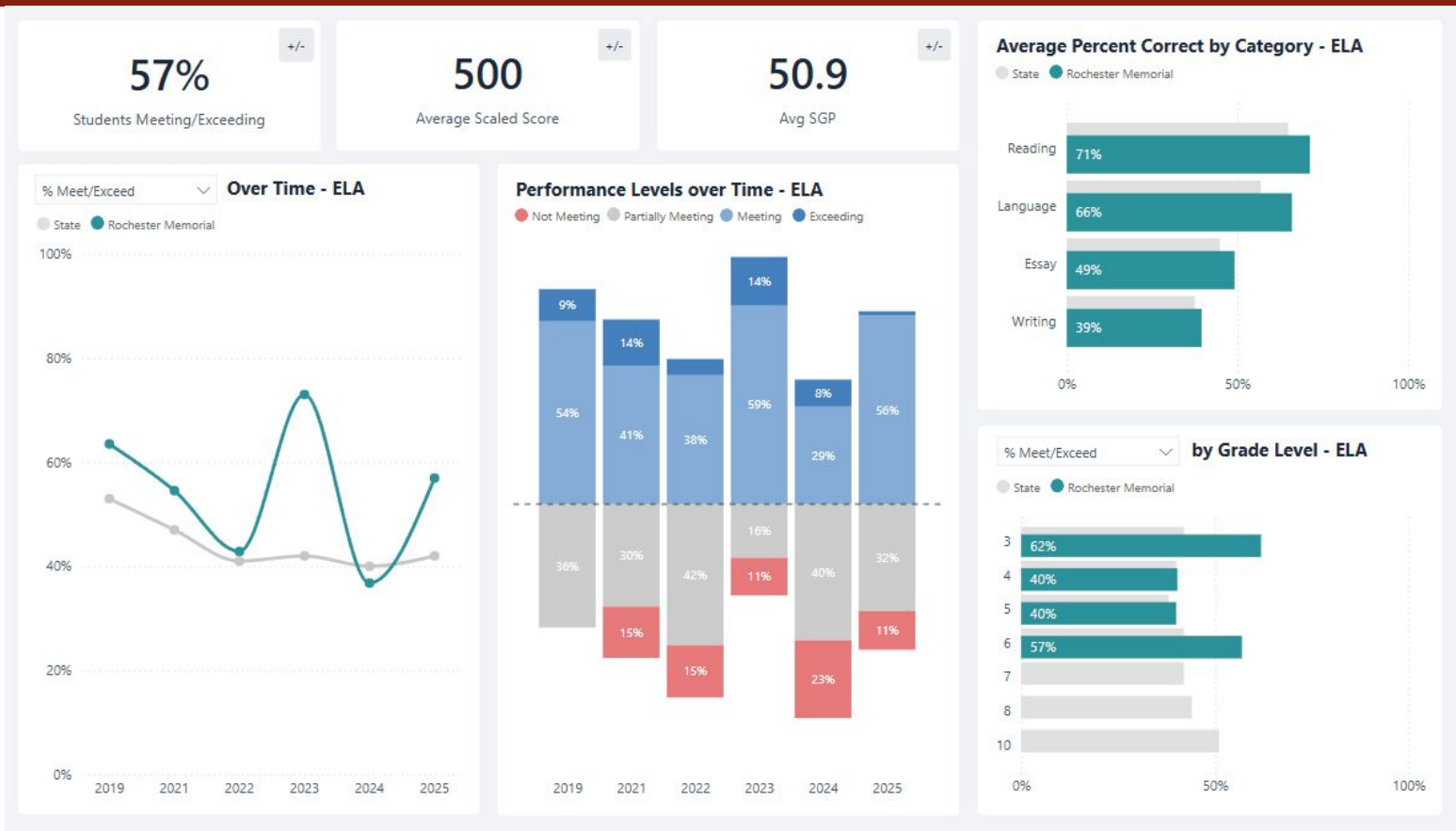
Rochester Memorial School

16 Pine St. Rochester, MA 02700

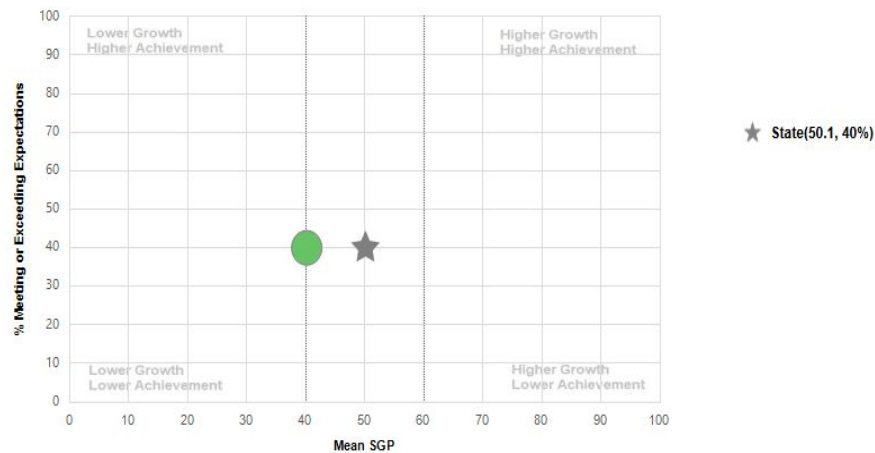
Rochester Memorial Grade 5 Achievement from 2019-2025 for English Language Arts



Rochester Memorial Grade 6 Achievement from 2019-2025 for English Language Arts



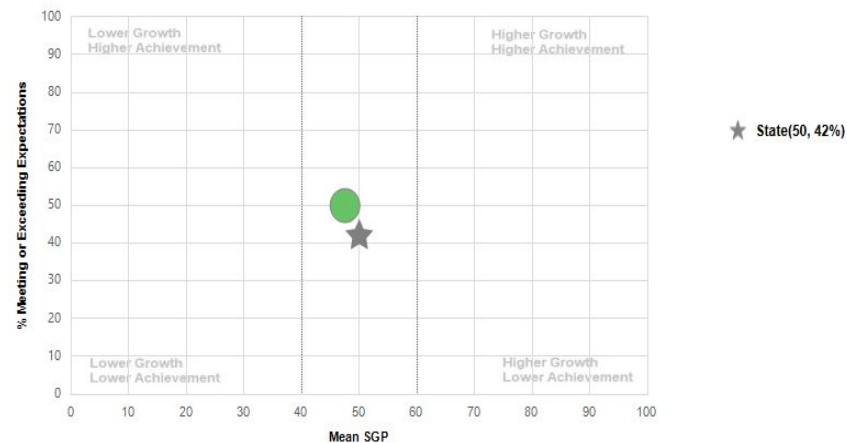
ELA RMS Grades 3-6 SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
40	60	40	62

Rochester Memorial (02500005)

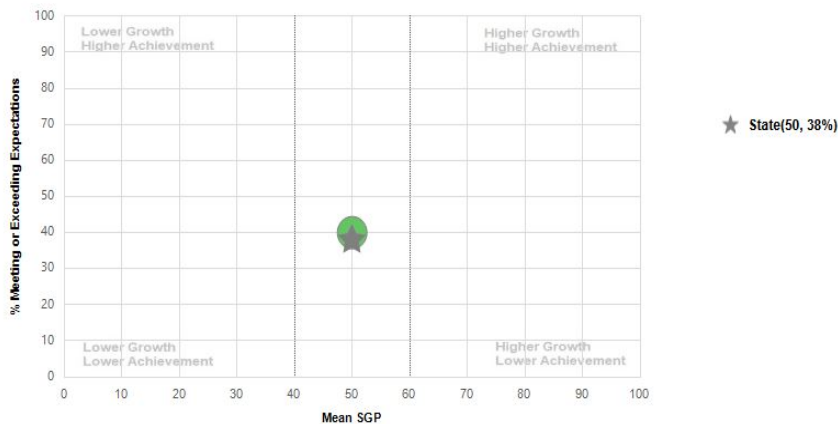
ELA Grade 4: SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
48	203	50	269

Rochester Memorial (02500005)

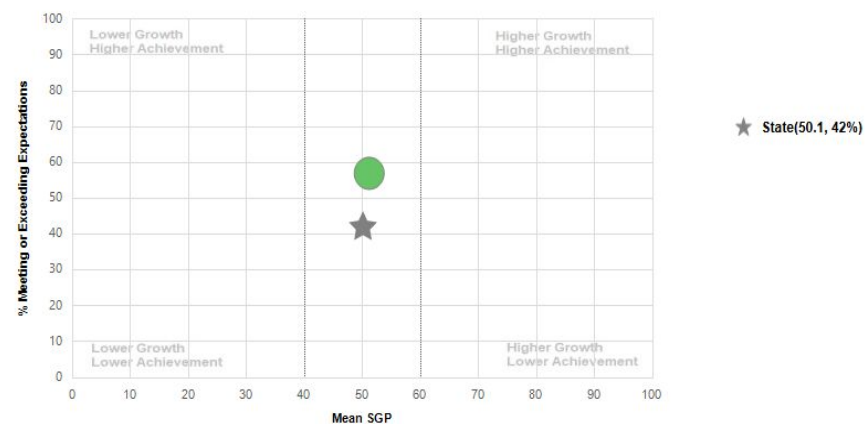
ELA RMS Grades 5: SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
50	65	40	65

Rochester Memorial (02500005)

ELA Grade 6: SGP



Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
51	78	57	79

Rochester Memorial (02500005)

District-Wide Grades 3-12 Achievement from 2019-2025 for Math

49%

Students Meeting/Exceeding

500

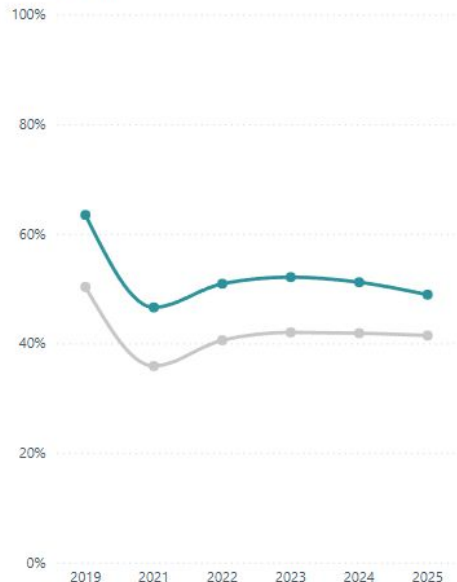
Average Scaled Score

46.7

Avg SGP

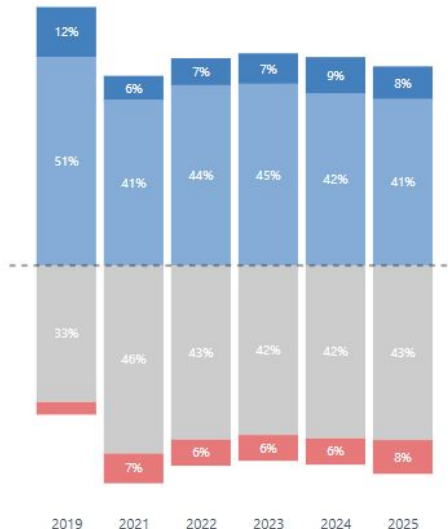
Over Time - Math

% Meet/Exceed



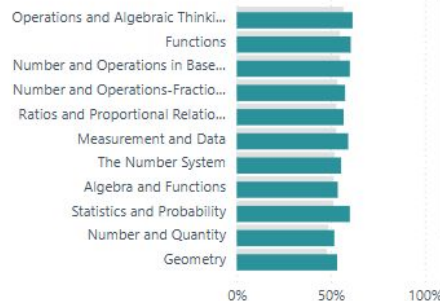
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



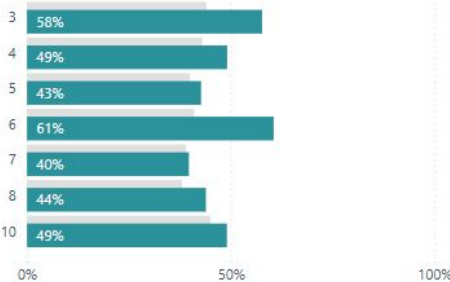
Average Percent Correct by Category - Math

State District



by Grade Level - Math

State District



Rochester Memorial School

16 Pine St. Rochester, MA 02700

District-Wide Grades 3-6 Achievement from 2019-2025 for Math

53%

Students Meeting/Exceeding

503

Average Scaled Score

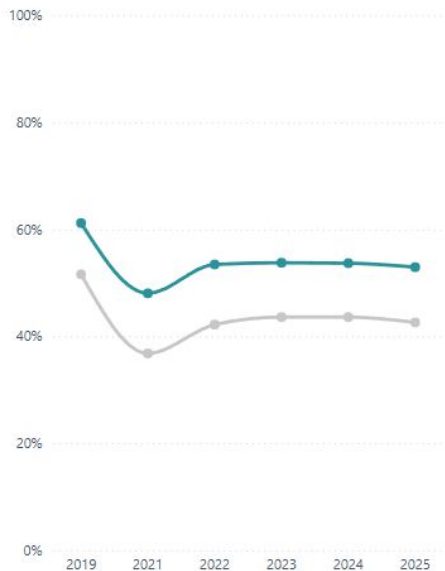
52.2

Avg SGP

% Meet/Exceed

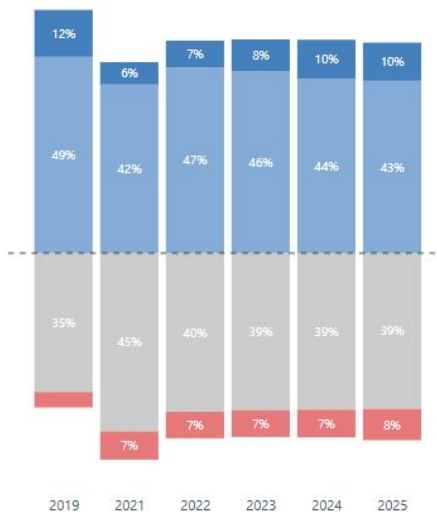
Over Time - Math

State Selected schools



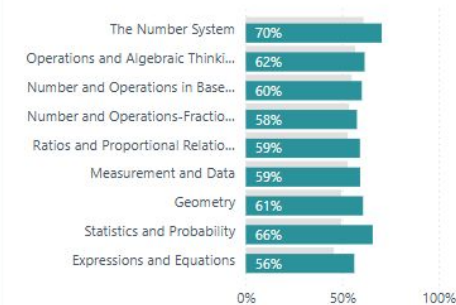
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

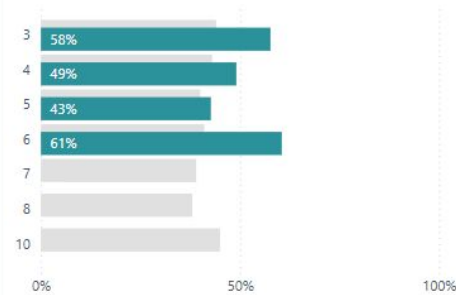
State Selected schools



% Meet/Exceed

by Grade Level - Math

State Selected schools



Rochester Memorial School

16 Pine St. Rochester, MA 02700

RMS Grades 3-6 Achievement from 2019-2025 for Math

54%

Students Meeting/Exceeding

503

Average Scaled Score

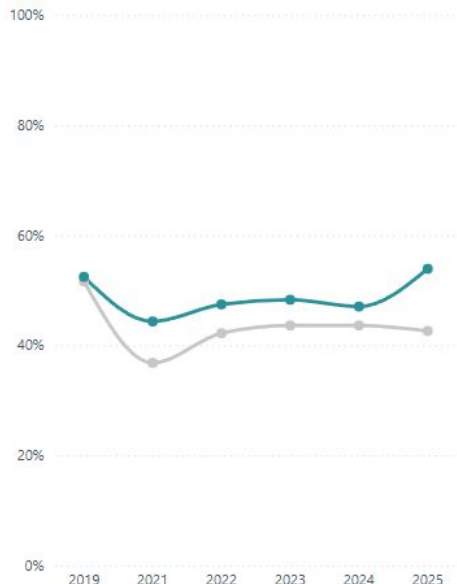
50.5

Avg SGP

% Meet/Exceed

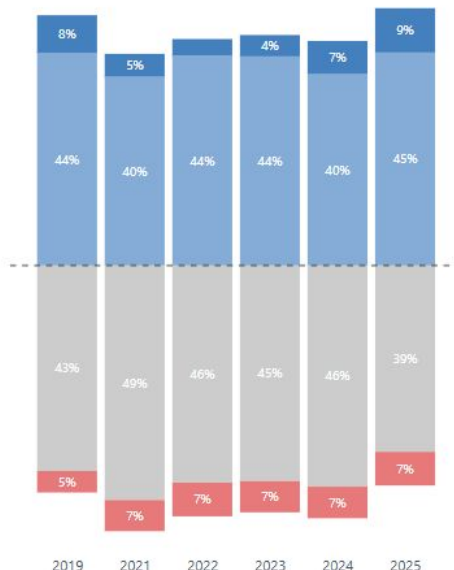
Over Time - Math

State Rochester Memorial



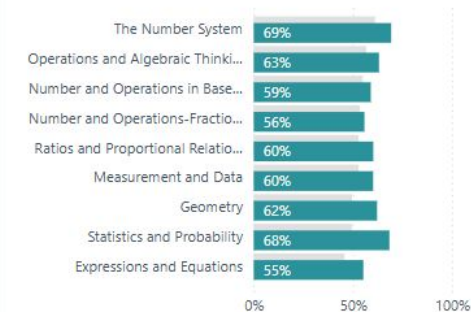
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

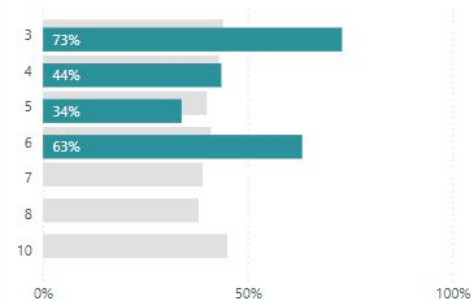
State Rochester Memorial



% Meet/Exceed

by Grade Level - Math

State Rochester Memorial



Rochester Memorial School

16 Pine St. Rochester, MA 02700

Rochester Memorial Grade 3 Achievement from 2019-2025 for Math

73%

Students Meeting/Exceeding

514

Average Scaled Score

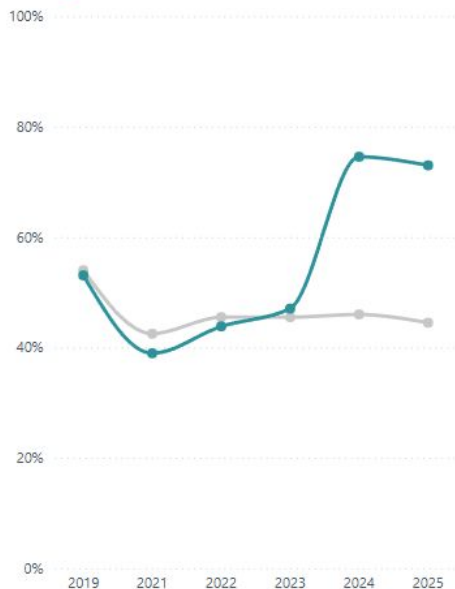
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Avg SGP

% Meet/Exceed

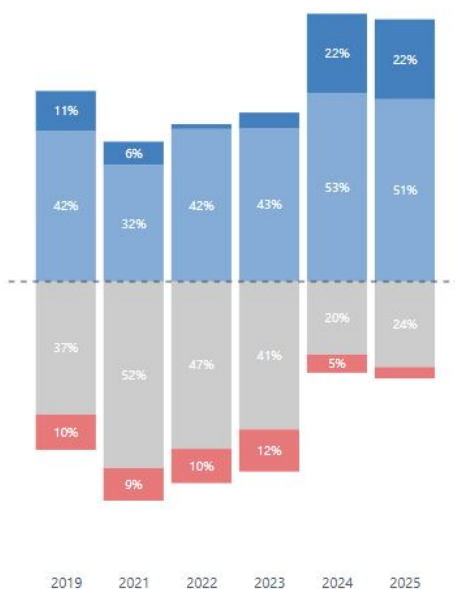
Over Time - Math

State Rochester Memorial



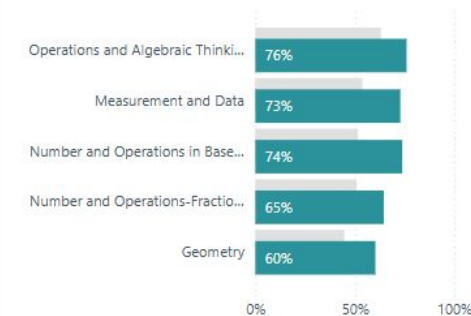
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

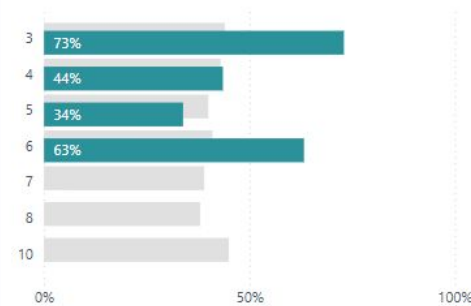
State Rochester Memorial



% Meet/Exceed

by Grade Level - Math

State Rochester Memorial



Rochester Memorial School

16 Pine St. Rochester, MA 02700

Rochester Memorial Grade 4 Achievement from 2019-2025 for Math

44%

Students Meeting/Exceeding

498

Average Scaled Score

29.1

Avg SGP

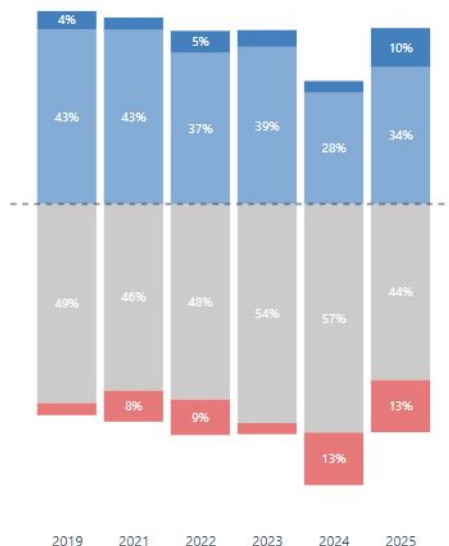
Over Time - Math

% Meet/Exceed



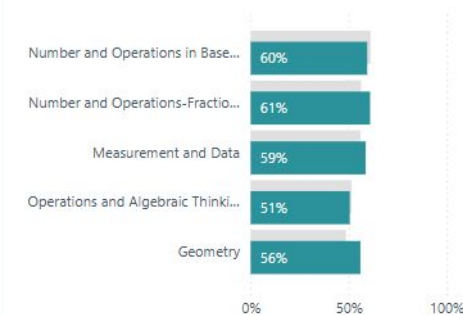
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



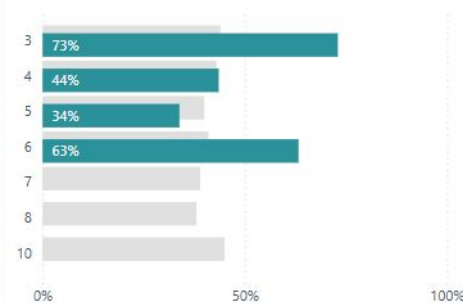
Average Percent Correct by Category - Math

State Rochester Memorial



by Grade Level - Math

% Meet/Exceed



Rochester Memorial School

16 Pine St. Rochester, MA 02700

Rochester Memorial Grade 5 Achievement from 2019-2025 for Math

34%

Students Meeting/Exceeding

493

Average Scaled Score

46.7

Avg SGP

% Meet/Exceed

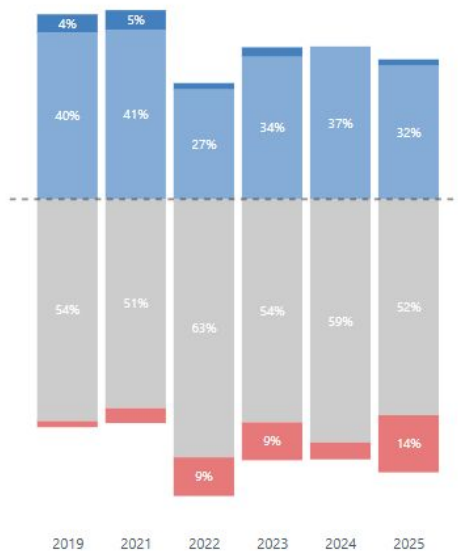
Over Time - Math

State Rochester Memorial



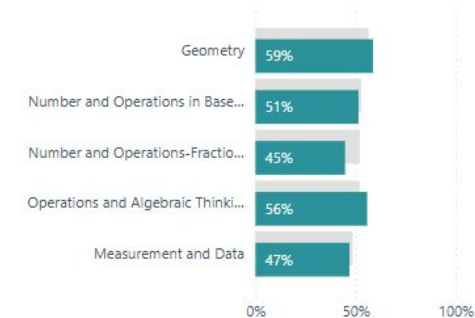
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Math

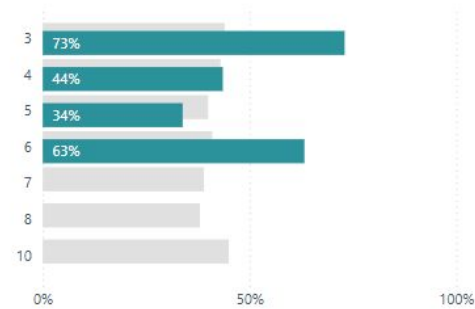
State Rochester Memorial



% Meet/Exceed

by Grade Level - Math

State Rochester Memorial



Rochester Memorial School

16 Pine St. Rochester, MA 02700

Rochester Memorial Grade 6 Achievement from 2019-2025 for Math

63%

Students Meeting/Exceeding

506

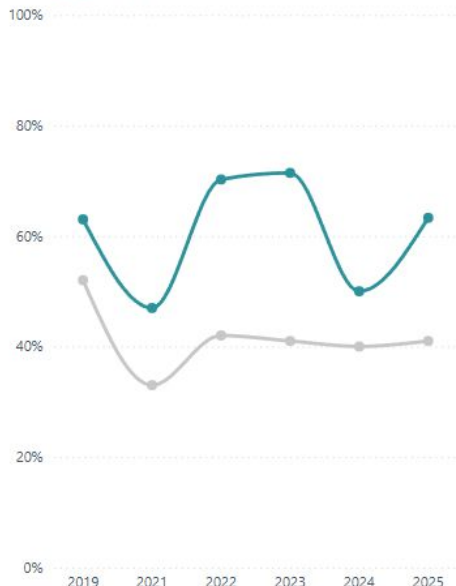
Average Scaled Score

69.9

Avg SGP

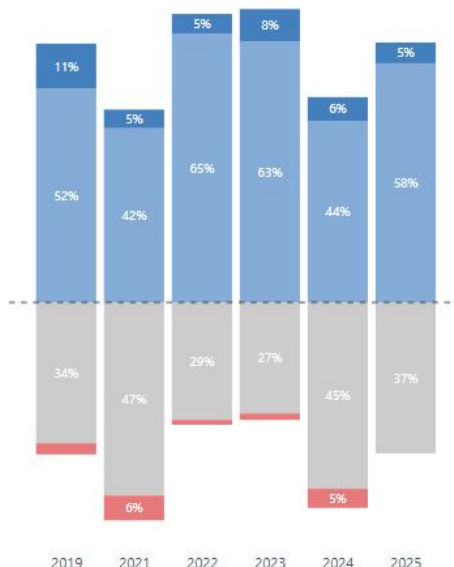
Over Time - Math

State Rochester Memorial



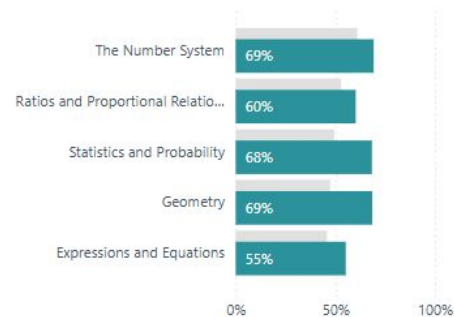
Performance Levels over Time - Math

Not Meeting Partially Meeting Meeting Exceeding



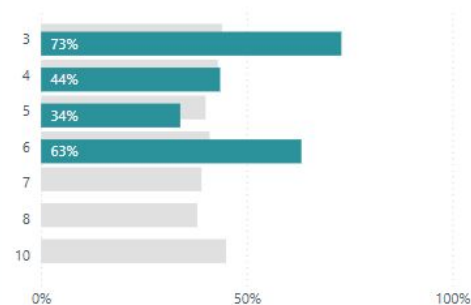
Average Percent Correct by Category - Math

State Rochester Memorial



by Grade Level - Math

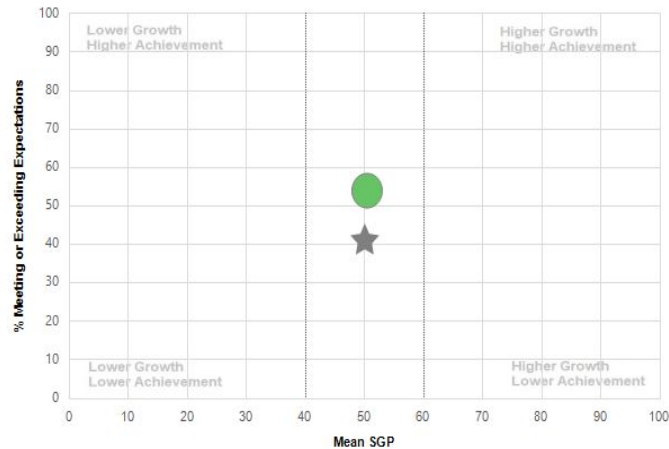
State Rochester Memorial



Rochester Memorial School

16 Pine St. Rochester, MA 02700

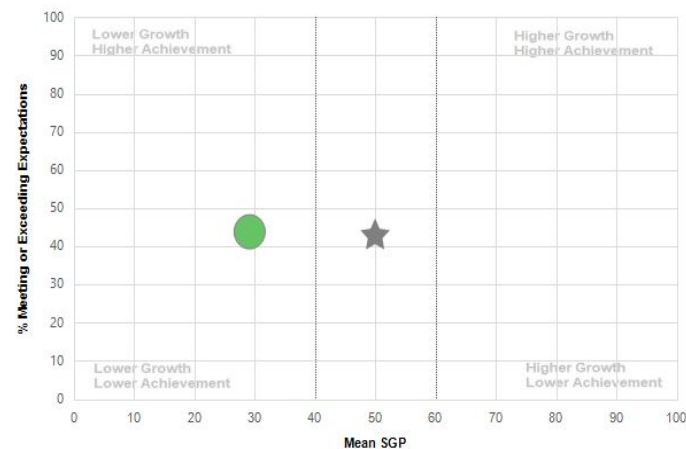
RMS Math Grade 3-6 SGP



★ State(50, 41%)

	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Rochester Memorial (02500005)	50	203	54	269

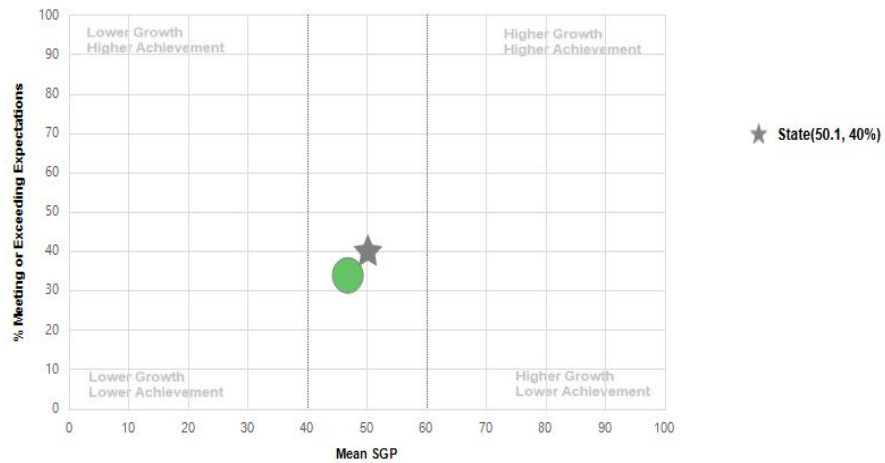
Math Grade 4: SGP



★ State(49.9, 43%)

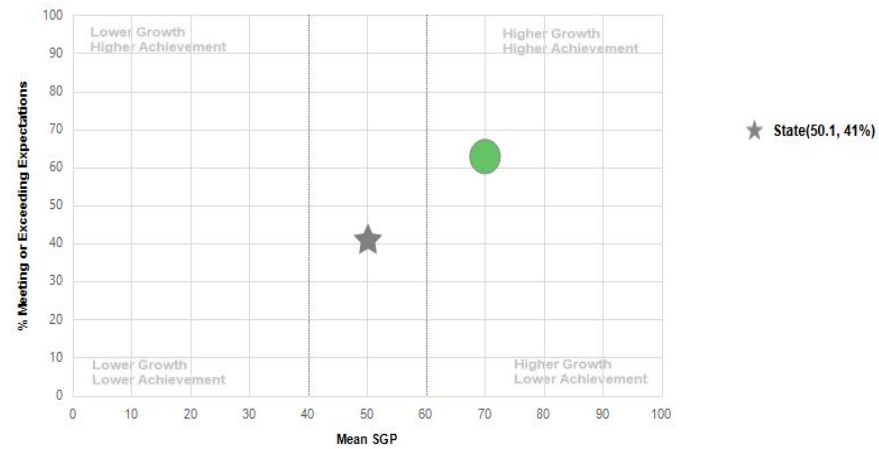
	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Rochester Memorial (02500005)	29	60	44	62

Math Grade 5 SGP:



	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Rochester Memorial (02500005)	47	65	34	65

Math Grade 6 SGP:



	Mean SGP	No. of Students Included in SGP	% Meeting or Exceeding Expectations	No. of Students Included in Achievement
Rochester Memorial (02500005)	70	78	63	79

District-Wide Grades 5, 8 & HS Achievement from 2019-2025 for Science

51%

Students Meeting/Exceeding

499

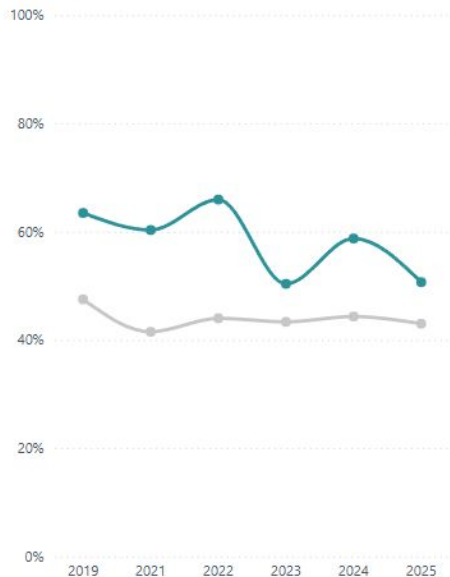
Average Scaled Score

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Avg SGP

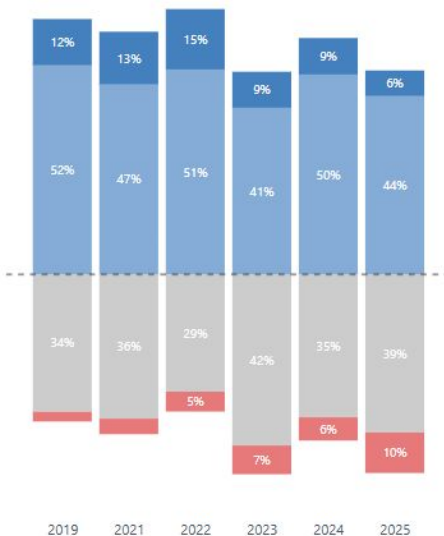
Over Time - Science

State Selected schools



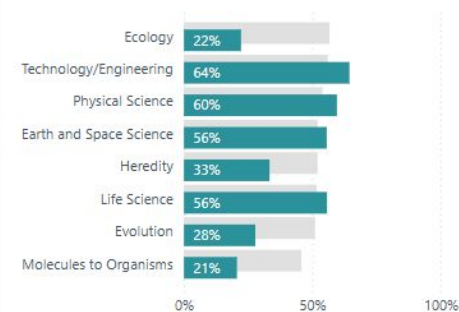
Performance Levels over Time - Science

Not Meeting Partially Meeting Meeting Exceeding



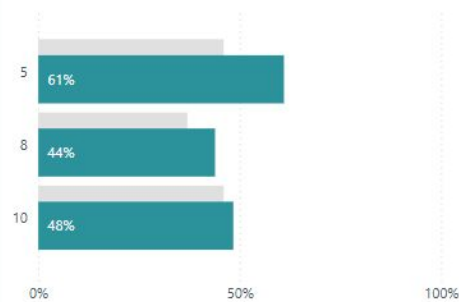
Average Percent Correct by Category - Science

State Selected schools



by Grade Level - Science

State Selected schools



Rochester Memorial School

16 Pine St. Rochester, MA 02700

District-Wide Grade 5 Achievement from 2019-2025 for Science

61%

Students Meeting/Exceeding

502

Average Scaled Score

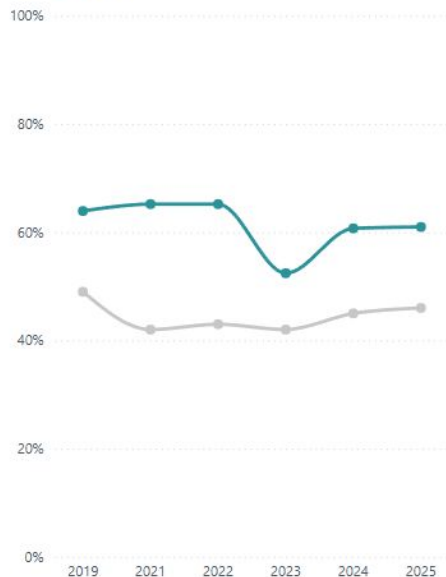
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Avg SGP

% Meet/Exceed

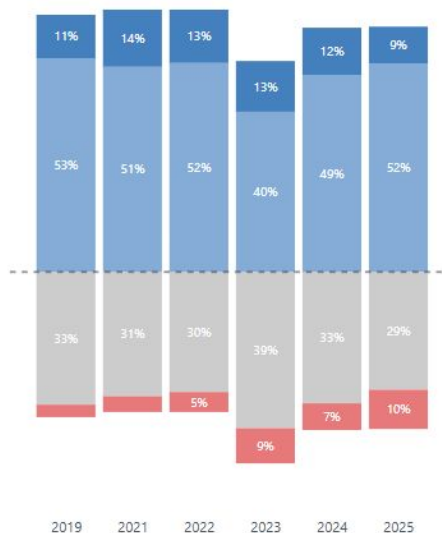
Over Time - Science

State Selected schools



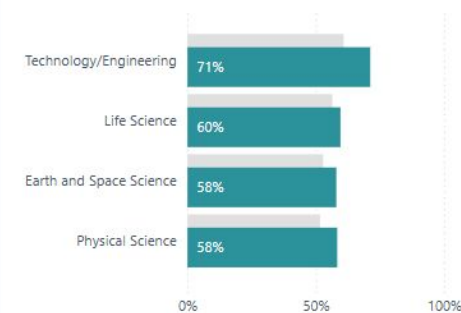
Performance Levels over Time - Science

Not Meeting Partially Meeting Meeting Exceeding



Average Percent Correct by Category - Science

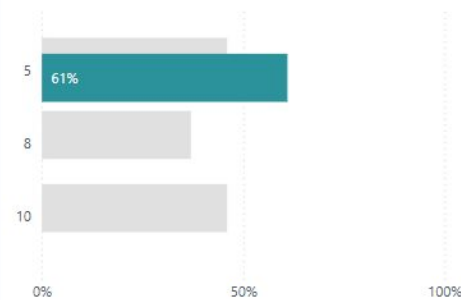
State Selected schools



% Meet/Exceed

by Grade Level - Science

State Selected schools



Rochester Memorial School

16 Pine St. Rochester, MA 02700

Rochester Memorial Grade 5 Achievement from 2019-2025 for Science

60%

Students Meeting/Exceeding

502

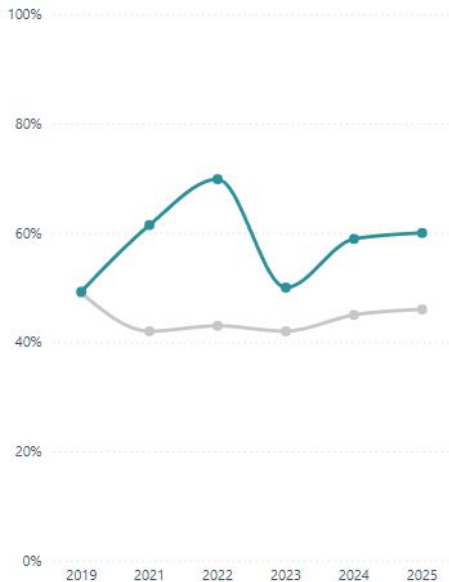
Average Scaled Score

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Avg SGP

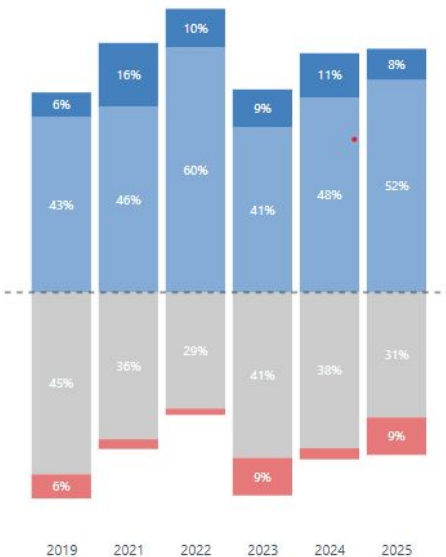
% Meet/Exceed Over Time - Science

State Rochester Memorial



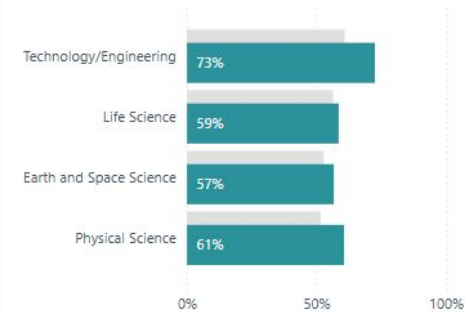
Performance Levels over Time - Science

Not Meeting Partially Meeting Meeting Exceeding



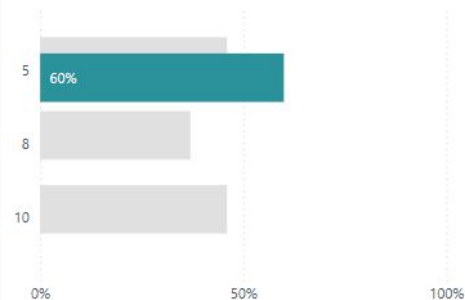
Average Percent Correct by Category - Science

State Rochester Memorial



% Meet/Exceed by Grade Level - Science

State Rochester Memorial



Rochester Memorial School

16 Pine St. Rochester, MA 02700

Areas of Strength - ELA

Grade 3:

- The number of students meeting or exceeding standards is 62% which is up from 58% the previous year.
- The ELA Standards for Essay, Language, Reading and Writing were all above the state with Language being at 65% of students meeting and exceeding.
- 90% of grade three students met or exceeded the Language standard related to analyzing the effect of words used in the passage.

Grade 4:

- The ELA average percent correct in reading was 58% last year and this year, students scored 67% for students meeting and exceeding in reading standards.
- 70% of grade four students scored meeting or exceeding in the standard Key Idea and Details.
- Identify the Point of View in a story was +14 percent with 92% of students meeting or exceeding this standard.

Grade 5:

- 40% of the students met and exceeded the state average by +2%.
- Language and Reading standards are at 63% and 60% respectively.
- Grade 5 students scored above the state average in the Essay, Language, Reading and Writing standards.

Grade 6:

- The language domain was at 54% last year and 63% this year and is above the state average.
- There are 57% of students meeting and exceeding, which is an increase of 20% from the previous year.
- 71% average correct in the reading domain compared to 65% in the state.

Action Steps - ELA

1. Across the four main categories of Reading, Language, Essay, and Writing, two categories in all grade levels were the lowest which were Writing and Essays.
 - a. A common area needing improvement is in idea development within their writing.
2. It is important for students to build their stamina in writing and teachers are building in more opportunities to write and respond to text throughout various content areas.
3. Grade levels and content areas are working together on using similar writing structures for consistency and common expectations around writing with a focus on building idea development.
4. We are working on supplementing additional “compare and contrast” passages of similar content on top of what IntoReading has to offer.

Areas of Strength - Math

Grade 3:

- 73% of third graders met or exceeded grade level expectations in math with an average scaled score of 512, which is 15% higher than last year's cohort of 3rd graders.
- The number of students meeting or exceeding MCAS grade level expectations is at 73% .
- Third grade students performed above the state average in every standard domain such as Number and Operations in Base Ten. 76% of our students scored as meeting or exceeding in Operations and Algebraic Thinking.

Grade 4:

- 44% of students met or exceeded math expectations, which is up 13% from last year's score.
- Number Operations and Fractions went from 46% to 61% Meeting and Exceeding fractions, which is a 15% increase over last year.
- The numbers of students not meeting or partially meeting expectations decreased from 70% last year to 57% this past spring.

Grade 5:

- Fifth grade students performed above the state average in every standard domain such as Operations in Algebraic Thinking and Geometry with 64% of our students scored as meeting or exceeding in Number and Operations is Base Ten.
- 34% of the students met or exceeded the state average, which increased by 4% from their 4th grade scores in math.
- 80% of the fifth grade students scored meeting or exceeding when creating an ordered pair from two corresponding terms in two given number patterns and graph the ordered pair on a coordinate plane, which is +12% above the state.

Grade 6:

- 63% of students met or exceeded math expectations, which is 13% above last year's scores.
- The five domains/categories in grade 6 math were all above the state average with Geometry and The number System scoring at 69%. Geometry was +21% and Statistic and Probability were +19%, Number Systems were +8%.
- Out of 40 math questions, RMS 6th graders performed above the state average on 34 questions.

Action Steps - Math

- To provide students with more opportunities to solve problems that have 2-3 correct answers.
- To continue to spiral end of unit topics throughout the year to maintain their knowledge base on various math skills.
- To continue to move students into the Exceeds Expectations in math and focus on moving all students up to the next level.
- To increase opportunities for students to practice writing out their mathematical reasoning when solving math problems.
 - When analyzing trends in math MCAS data, the constructed response questions are worth four points and these types of questions our students continue to need more practice with explaining their mathematical thinking.
 - However, overall we continue to improve in this area from previous years.

Areas of Strength - Science

Important to note: 5th grade science MCAS assesses students on science standards from 3rd, 4th and 5th grade collectively.

- The 5th grade science categories of Technology/Engineering, Life Science, Earth and Space Science and Physical Science are all above the state average.
- The greatest gain was in Technology and Engineering at 73% of students meeting and exceeding, which is 20% higher than last year.
- Out of 41 questions, only 7 questions fell below the state.
- RMS students continue to improve their higher level thinking skills when analyzing and comparing scientific concepts, for example:
 - Compare two types of communication to determine an advantage of one type over the other at 83%, which +18% compared to the state average.

Action Steps - Science

- The 5th and 6th grade science teachers continue to receive training in OpenSciEd, which brings hands-on learning and inquiry alive in the classroom.
- The STEM teacher collaborates with grade level and content area teachers to identify where to best support science and math through STEM classes and Flex block.
- The science MCAS data was broken down by grade level standards that identified how well students performed on each standard and what standards we need to address in more detail.
- The 5th grade team has identified standards where students performed below the state average and determine how to adjust their curriculum and instructional practices to meet students' needs.
- Students will receive more instruction on answering multi-part questions with accuracy.

Questions

**ROCHESTER SCHOOL COMMITTEE MEETING
ROCHESTER PUBLIC SCHOOLS
16 Pine Street
Rochester, Massachusetts
Budget Subcommittee**

November 6, 2025 at 4:30 p.m.

MEMBERS PRESENT: Kate Duggan, Chairperson, Robin Rounseville, Anne Fernandes, Kirstin Jimenez and Josh Trombly (all in-person).

MEMBERS ABSENT: None

OTHERS PRESENT: Michael S. Nelson, Superintendent of Schools, Shari Fedorowicz, Assistant Superintendent of Teaching and Learning, Jaime Curley, Assistant Superintendent of Student Services, Heidi Letendre, Principal, and Melissa Wilcox, Recording Secretary.

I. Meeting to Order

The meeting was called to order at 4:30pm by Chairperson Duggan.

Superintendent Nelson welcomed the School Committee. He reminded those present that for FY2026, Rochester approved an increase of 2.487% with a \$200,000 offset for out-of-district expenses. During the budget process last year, the interventionist position was reduced after a retirement. The Town also approved funding for the enVisions math program outside of the operating budget.

Next, Mr. Barber provided an overview of the FY2027 budget process. He shared examples of the executive summary and Form 1 documents the administration uses to share requests and changes to programming, staffing, etc. for the budget process.

Principal Letendre reviewed enrollment projections for the 2026-2027 school year. Kindergarten is always a moving target. Superintendent Nelson added that the district is still partnering with NESDEC on enrollment projections and data has been submitted to them. The district is waiting on projections for this year.

The administration reviewed their requests for consideration including a special education teacher, lunch/recess monitor, special education team chairperson, elementary curriculum coordinator stipend position, Empowering Writers program, math supplemental materials and more.

Superintendent Nelson added that current projections for staffing and facilities are based on contractual obligations. An increase of 2.75% for the teachers and 2% for the support staff is included in FY2027 plans. Chairperson Duggan inquired about retirements. There are no retirements at this time. Out-of-district expenses are expected to remain and likely to increase based on anticipated changes in current placements to a residential setting which is typically more expensive. The one-time funding for out-of-district expenses will assist, but will be challenging again.

Ms. Rounseville inquired about any capital expenses. Superintendent Nelson informed the school committee that the Town shared the information today for the administration to start collaborating about but they have met internally to discuss potential needs. He reminded that this is separate from the general operating budget. The Town supported playground upgrade and sealing the parking lot in the spring after the solar canopy work is completed. They are currently awaiting feedback on the analysis of the roof at RMS.

Lastly, Superintendent Nelson asked the school committee for feedback on their priorities. Ms. Fernandes expressed her interest in the special education resources. Chairperson Duggan also expressed interest in moving forward with the school resource officer. The committee agreed with both of these priorities and would like prefer special education. Superintendent Nelson will discuss the SRO with Chief Assad and Town Administrator Cameron Durant. He reminded them that there is currently a satellite office at RMS. Ms. Rounseville inquired to

see if any technology could be moved to capital. Mr. Barber explained that typically capital items have a useful life of ten years or more and more technology items do not fall in that category. Superintendent Nelson concluded the meeting sharing that there will be extensive discussions again this year regarding out of district placements.

The next meeting schedule is currently scheduled for January 8, 2026

II. **Adjournment**

Motion to adjourn at 5:35pm by Kate Duggan

Seconded by Robin Rounseville

Motion Carries 5-0

- **No cost to the district:** EV chargers are funded through Massachusetts EV infrastructure grants (e.g., MassEVIP), avoiding capital or operating impact on the school budget. The Town of Rochester has been awarded \$50,000 for each installation at three locations: Town Hall, Senior Center, and, hopefully, RMS.
- **Protects classroom resources:** Grant-funded infrastructure ensures instructional funds remain dedicated to students, staffing, and academic programs.
- **Healthier school environment:** Supports reduced vehicle emissions near K–8 campuses, improving air quality for children and staff during drop-off and pick-up.
- **Aligned with Massachusetts climate goals:** Advances the Commonwealth’s clean transportation and emissions-reduction priorities using state-supported funding.
- **Future-ready planning:** Positions the district for the transition to electric fleet vehicles as state requirements evolve.
- **Educational value:** Provides visible, age-appropriate examples of sustainability and clean energy that support K–8 science and environmental learning.
- **Staff recruitment and retention:** Low-cost charging is a practical benefit for educators and staff, supporting workforce stability.
- **Responsible use of grant funding:** Demonstrates proactive planning, fiscal responsibility, and leadership in leveraging state resources for long-term benefit.
- **Income stream:** Users will pay a per kwh charge that will cover the cost of electricity used, as well as a small profit for RMS.

,Anticipated School Committee Questions — Addressed

- **What will this cost the district?**

Grant funding covers the chargers and installation, resulting in little to no upfront cost to the district. \$50,000 has been allocated for EV charging stations at RMS.

- **Will this divert money from classrooms or staffing?**

No. Grant funds are restricted for infrastructure and cannot be used for instructional purposes, protecting the operating budget.

- **Who benefits from the chargers?**

School staff, district vehicles, and families who drive EVs, with indirect benefits to students through improved air quality and sustainability education.

- **Is this appropriate for a K–8 district?**

Yes. Chargers support district operations today and prepare the district for future electric buses and fleet vehicles, while also serving as a real-world learning tool for students.

- **What about ongoing maintenance and electricity costs?**

Chargers have low maintenance needs, and electricity costs are modest and predictable, especially compared to fuel and long-term vehicle operating costs.

- **Are there liability or safety concerns?**

Chargers meet state and utility safety standards and are commonly installed at public schools across Massachusetts.

- **Does this align with state priorities?**

Yes. The project directly supports Massachusetts' clean transportation, climate, and public health goals through state funding.

- **Why act now?**

Grant funding is competitive and time-limited. Acting now allows the district to modernize infrastructure at minimal cost and avoid higher future expenses.

received 12-17-25

Dear Mrs. Weigel,

I am a retired teacher
and grandmother of

I know the importance of education
and the value of their teachers.

As a gift to myself, I would like to
give you the enclosed gift cards to
use for anything that would help you
in teaching your students.

I know at the younger grades there
are many things you do to support
your students. You are the foundation
for these students education.

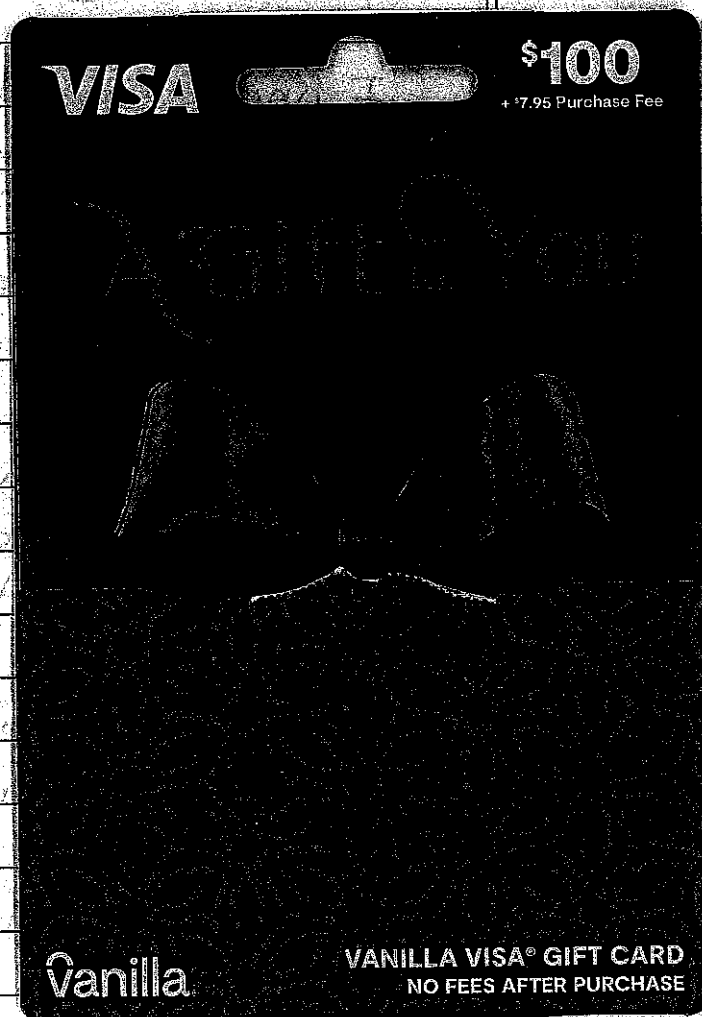
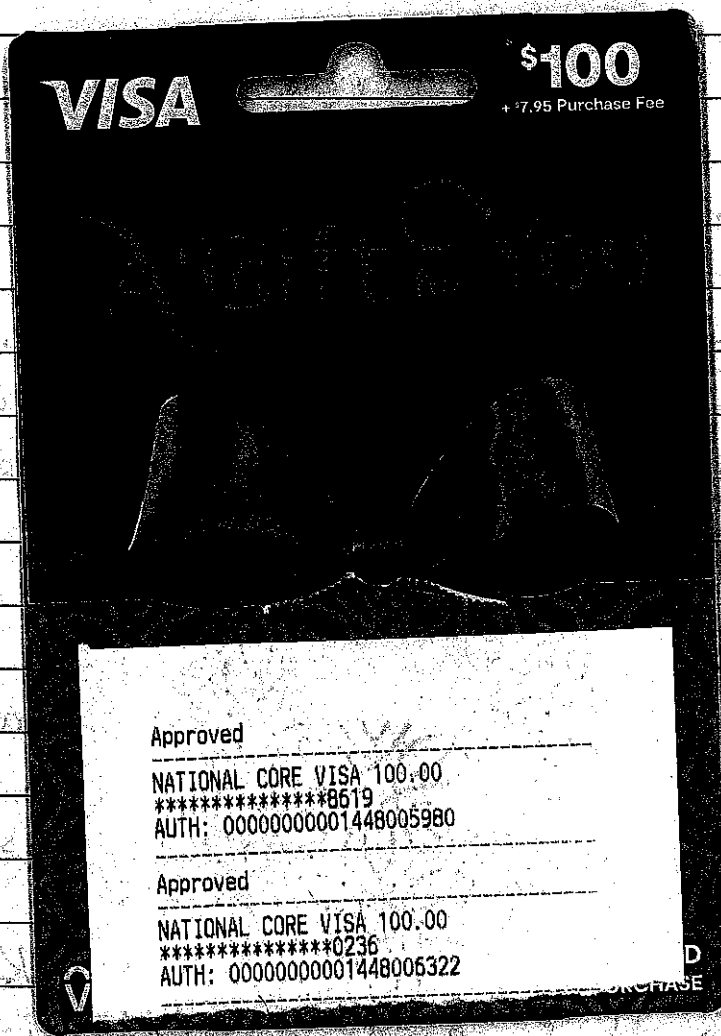
I have done this as a "Gift to Myself
since my own children were young.

My husband, my children, and my grandkids
don't know I do this and I want it
to remain that way—just between you
and me.

Christmas to me is all about giving
Children are our future and teachers
like you make that possible.

Thank you for all you do to support
education and all your students.

Merry Christmas and all
the best in 2026,



THE FEINSTEIN FOUNDATION, INC.

37 ALHAMBRA CIR
CRANSTON, RI 02905-3416

BANK OF AMERICA
ACH R/T 011000138
5-13/110 MA
1866

32709

11/14/2025

PAY TO THE ORDER OF Rochester Memorial School

\$ **1,000.00

One Thousand and 00/100*****

DOLLARS

Rochester Memorial School
16 Pine St
Rochester, MA 02770

Leila Feinstein
AUTHORIZED SIGNATURE

MEMO

Combating Hunger '25

⑈032709⑈ ⑆011000138⑆ 466005639078⑈

THE FEINSTEIN FOUNDATION, INC.

32709

Rochester Memorial School

Date	Type	Reference	Original Amt.	Balance Due	11/14/2025 Discount	Payment
11/14/2025	Bill		1,000.00	1,000.00		1,000.00
					Check Amount	1,000.00

Bank of America Chec Combating Hunger '25

1,000.00

SECURE DOCUMENT SQUARE IMAGES FADE WHEN HEAT IS APPLIED

Feinstein Jr. Scholar
Scholarships since 1992

Feinstein International
Famine Center at Tufts University

Feinstein National Campaign to
Fight Hunger - \$2.5 Billion Raised

200+ Feinstein Leadership Schools
in Rhode Island & Massachusetts

THE FEINSTEIN *Foundation*

37 Alhambra Circle
Cranston, RI 02905
(401) 467-5155
feinsteinfoundation.org

Feinstein School of Humanities, Arts &
Education at Roger Williams Univ.

Feinstein Institute for Public
Service at Providence College

Feinstein School of Education &
Human Development at
Rhode Island College

Alan Shawn Feinstein
College of Education at
The University of Rhode Island

2025-2026 School Year

Dear Feinstein Leadership Schools:

During these unprecedented times, The Feinstein Foundation remains grounded in one of my father's lifelong goals: to make sure that no child goes hungry or without basic necessities of clothing and care.

With the Rhode Island Community Food Bank experiencing the highest demand in its 43-year history, The Feinstein Foundation is making an immediate **\$10,000 donation** to support their vital work feeding families throughout our communities.

In addition, I am happy to announce a **\$1000 grant to every Feinstein Leadership School** to be used immediately to replenish and stock up your food pantries. We want to do everything we can to support your ongoing efforts to combat hunger and need within your school community.

As many of you know, hundreds of Feinstein Leadership Schools have committed to maintaining in-school pantries and caring closets. I have personally witnessed how these resources have become essential sources of comfort and stability for students and families — and I am grateful for the compassion and dedication you bring to this work. Your efforts truly make an impact.

For those schools that do not currently have a pantry, I encourage you to use these funds to begin one, or to find another meaningful way with these funds to help meet the basic needs of your students and families. Whether it's stocking snacks, providing winter gear, or ensuring that no child goes home hungry, every act of kindness makes a difference.

Thank you for your continued efforts and support for your Jr. Scholars. Together, we honor my father's mission — and remind every child that through kindness and compassion, they truly can make the world a better place.

Best wishes,



Leila Feinstein, CEO & President
The Feinstein Foundation

May this letter serve as confirmation that any funds donated from The Feinstein Foundation to a Feinstein Leadership School are to be used solely at the discretion of the respective school Principal. The Principal shall allocate said funds however they see fit to best benefit their school, their students and their teachers. The Principal may also pass these duties on to a 3rd party, such as the school's PTO.

Class Numbers	FY27 Projections			As of January 2026
Kindergarten				
Weigel	FTK	17	para	
St. Yves	FTK	17		
Baronas	FTK	18	Para	
Derderian	SPED K		11 of 53 coming from RMS PreK	
TOTAL K		53		
First Grade				
Lenahan	Grade 1	18		
Beson	Grade 1	18		
Nelson	Grade 1	17		
Derderian	SPED 1		5	
Total Grade 1		53		
Second Grade				
Alves	Grade 2	15		
Hedblom	Grade 2	16		
Bradley	Grade 2	16		
TBD	Grad 2	16		
Russo	Sped 2		6	
Total Grade 2		63		
Third Grade				
Higgins	Grade 3	20		
Koeppel	Grade 3	21		
Hunter	Grade 3	20		
Banno	SPED 3		16	
Total Grade 3		61		
Fourth Grade				
Cabral	Grade 4	15		
Cyr	Grade 4	16		
Griffin	Grade 4	15		
TBD	Grade 4	15		
Smith	SPED 4		14	
Total Grade 4		61		
Fifth Grade				
Harper	Grade 5	15		
Houlihan	Grade 5	16		
M Forns	Grade 5	16		
Campbell	Grade 5	16		
Rogers	SPED 5		11	
Total Grade 5		63		
Sixth Grade				
Cote	Grade 6	16		
Teves	Grade 6	15		
T Forns	Grade 6	15		
Sylvania	Grade 6	16		
Sweet	SPED 6		13	
Total Grade 6		62		
Sub Total		416		
Pacheco	Project Grow	23	2 Ft paras	
Sped PK		11		
Grand Total		439		

****Paraprofessional Total=12 FT**

Lunch Aides- Judy Furtado & Carla Correia

Rochester School Committee Subcommittee 2025-2026

Chairperson	Kate Duggan
Vice Chairperson	Josh Trombly
School Committee Secretary	Melissa Wilcox
Recording Secretary	Melissa Wilcox
ORR District School Committee	Robin Rounseville
Mass. School Supt. Union No. 55	Kate Duggan VACANT Joshua Trombly
READS	Michael S. Nelson
Sick Leave Bank	Robin Rounseville VACANT
SMEC	VACANT
Early Childhood Advisory Council	Robin Rounseville
Sole Signatory	Kate Duggan Josh Trombly (alternate)
MASC Delegate/Legislative Liaison	Kate Duggan
School Physician	Dr. Reynolds/Dr. Mendes
District Wellness Committee	Robin Rounseville
Collective Bargaining	VACANT Kirstin Jimenez
Grievance Subcommittee	Committee as a whole
Capital Planning Committee	VACANT
Policy Subcommittee	Joshua Trombly
Warrant Review Committee	Committee as a whole
Tri-Town Education Foundation Fund Committee	Kirstin Jimenez
Budget Subcommittee	Committee as a whole
Town Liaison	Kate Duggan
Superintendent's Goals Subcommittee	Kate Duggan VACANT
Equity Subcommittee	Kirstin Jimenez

Budget Subcommittee - Consistent with Policy DBD, the Superintendent will have overall responsibility for budget preparation. The first priority in the development of an annual budget will be the educational well-being of the students reflecting the District's goals while considering the interest(s) of the taxpayers. The budget document shall reflect all sources of revenue. It shall clearly explain how those funds will be used. The subcommittee will work with the Superintendent and appropriate administrative staff, as well as appropriate town representatives, to review and prepare financial planning. The subcommittee will bring forward its recommendations to the school committee in order to support the annual school district budget, documents for certification and ongoing financial concerns of the district. The subcommittee will provide regular reports and/or recommendations to the school committee.

Equity Subcommittee - Consistent with Policy JBB, the School Committee's goal is to strive to address the needs of every student in each of our schools. The Equity subcommittee will work together with building administration to encourage access to high quality curriculum, support, and other educational materials/resources while creating schools with a welcoming and inclusive culture and environment. The subcommittee will review discipline data, action plans and initiatives to support this learning. The subcommittee will provide regular reports and/or recommendations to the school committee.

Facilities Subcommittee - Consistent with Policy FA, the responsibility of the Facilities subcommittee is to maintain facilities throughout the school system that support learning. The subcommittee may be involved in safety and security of the schools, technology, infrastructure and facilities related projects. The subcommittee will work with administration in these areas on an as-needed basis. The subcommittee will provide regular reports and/or recommendations to the school committee.

District Wellness Committee - Consistent with Policy ADF, the District Wellness Committee will create, strengthen and work with the school-building administrators to, implement, monitor, review, and, as necessary, revise the school Wellness Program Policy. The committee will also serve as a resource to each of the District's school buildings for implementing the District Wellness Program Policy. The District Wellness Committee may be composed of parents, high school students, and the school food authority, members of the school committees, school administrators, teachers, health professionals, physical education teachers and members of the public. The subcommittee will provide regular reports and/or recommendations to the school committee.

Negotiations Subcommittee - Consistent with Policy HA, the School Committee is responsible for negotiations with recognized employee bargaining units. The subcommittee will convene as needed to analyze current collective bargaining agreements, make recommendations and review requests from the units accordingly. The subcommittee may utilize legal counsel to assist in negotiations. The subcommittee will conduct formal discussions with the bargaining unit to come to terms in a Memorandum of Agreement, which will be presented to the full school committee for review and approval.

Policy Subcommittee - Consistent with Policy BGC, the Superintendent is expected to call to the attention of the subcommittee all policies that are out of date or for other reason appear to need revision. All policies must reflect best practices, be aligned with the requirements of law and the statewide goals and standards established by the Board of Education, and must not be in conflict with current contracts and handbooks of the school(s). Staff, parents, and the community will have input into this process. The subcommittee may take into consideration model policies developed by the Massachusetts Association of School Committees. Where appropriate, the subcommittee Chair, or designee, will seek advice from the School Committee's legal counsel. The subcommittee will provide regular reports and/or recommendations to the school committee.

Superintendent's Goals Subcommittee - Consistent with Policy CBI, the Superintendent's Goals subcommittee is responsible for working with the Superintendent to establish goals for the school system in adherence to Regulation 603 CMR 35.00: Evaluation of Educators from the Department of Elementary and Secondary Education. The subcommittee will review the evaluation process, including timeline, evaluation documents and organization of materials. The Superintendent's performance will be reviewed in accordance with these specified goals and standards according to the evaluation cycle agreed upon by the Superintendent and the members of the Joint School Committee. The subcommittee will provide regular reports and/or recommendations to the school committee.



Superintendent's Newsletter

December 2025

Message of the Month

Dear School Community,

School vacation is always an exciting time for our school community! Our students have worked hard academically this school year, while also spending countless hours enjoying extracurricular opportunities. Whether your family is taking a vacation, enjoying local day trips, or simply staying home - breaks are an important time to relax and for families to spend time together.

Prior to the start of school vacation, I spent time in the schools interacting with our students and faculty. The energy was overwhelming positive inside the classrooms. The students were quick to share with me how excited they were for the school break and what their plans were!

Please enjoy the holiday season and the school vacation time. We look forward to welcoming our students back to school on January 5th.

The Superintendent's Newsletter contains recent school happenings and available opportunities for our students and families - please spend some time to read through this month's newsletter.

Respectfully,

👁 2.9K

Michael S. Nelson
Superintendent of Schools

Pictures of Superintendent's School Visits



JHS Concert



Ms. Sunde's Class



Sippican All School Meeting

Office of Teaching and Learning

From Dr. Fedorowicz
Assistant Superintendent of Teaching and Learning

Winter Concerts

The winter concerts highlighted the hard work and commitment of our students and music educators. The high school winter concert was a strong holiday performance that reflected many hours of practice and preparation. Both the instrumental and choral pieces were well done, and the students' focus and musicianship were evident throughout the program. It was clear that a great deal of effort went into making the concert a success. The junior winter concert was an enjoyable performance that showed students' growth and confidence. The band and choir worked well together, and students brought positive energy to the stage. It was encouraging to see their progress and enthusiasm, and the performance was enjoyed by the audience.



Students Partner with Industry to Solve Real World Problems in OpenSciEd

Our 6th grade students at Old Hammondtown School participated in the Student Solve Program, where they partnered with industry mentors from Flagship Pioneering and Invaio Sciences to explore a real-world challenge in agriculture. Working collaboratively, students researched, shared

Our 5th and 6th graders at Rochester Memorial joined the Student Solve Program, working with science industry mentors to tackle a real agricultural problem. Through teamwork and inquiry, students applied their classroom learning to develop and share solution ideas, gaining insight into how science is used to solve real-world challenges.

Happy Holidays

Wishing our students, staff, and families a happy and restful holiday season. We are proud of the hard work and growth we've seen this fall and appreciate the continued support and partnership from our school community. We look forward to welcoming everyone back in the new year.

Office of Student Services

From Dr. Curley
Assistant Superintendent of Student Services



Special Education Parent Advisory Council (SEPAC)

The mission of the Marion, Mattapoisett, Rochester and Old Rochester Regional Special Education Parent Advisory Council (ORR SEPAC) is to work for understanding of, respect for and support of all children with special needs in our community. To that end, the ORR SEPAC will work to promote a network of parents of children with and without special needs, and provide a forum to share information and:

- Advise the Districts on development of special education programs;
- Promote communication and programs within the community to encourage understanding, acceptance and inclusion;
- Provide informational forums to families, educators, students and professionals.

If you are interested in becoming a member, please contact 508-758-2772, ext. 1942 to learn more!

Collaborative Problem Solving

Collaborative Problem Solving (CPS) is an evidence based, trauma informed approach developed in the Department of Psychiatry at Massachusetts General Hospital and taught worldwide through Think:Kids. CPS helps parents and caregivers better understand their child's behavior as a skill-building opportunity rather than a willful challenge. Whether a child faces social, emotional, or behavioral struggles, CPS offers a compassionate approach that empowers caregivers and supports families. To learn more about CPS, click [here](#).

Through generous funding from *The Goodness Web Foundation for Mental Health Philanthropy*, Think:Kids is now able to offer an on-demand course for parents and caregivers—**FREE** through August 2026! This course teaches families how to use CPS to solve everyday challenges

collaborative
course offers

👁 2.9K

cs. This

- Set clear, realistic expectations and work together with their children to achieve them.
- Foster essential skills in children that prepare them for future success.
- Strengthen communication and build stronger relationships with their children.
- Understand why traditional discipline methods, like rewards and consequences, may not always lead to lasting behavior change.
- Identify and proactively address triggers for challenging behaviors.
- Solve problems with their children in a collaborative way.

This online course is self-paced, with three hours of practical and engaging instruction, and is available in both English and Spanish. If you are interested in signing up for the course, you may do so [here](#). For questions about the course, please contact enhill@MGB.org.

Happy Holidays

As we approach the holiday season, we want to express our sincere appreciation for your continued support and partnership. We wish you and your loved ones a joyful and restful winter break. Whether you celebrate Christmas, another holiday, or simply enjoy time together, we hope this season brings peace, joy, and moments to recharge.

Thank you for being an essential part of our school community. We look forward to welcoming students back in the new year and continuing our shared work to support every learner!

Nominate an Educator for 2027 Massachusetts Teacher of the Year

DESE is accepting [nominations for 2027 Teacher of the Year](#) until **Monday, January 26, 2026**! Consider nominating an educator who:

- creates an affirming environment where students engage in deeper learning and are held to high expectations with targeted support;
- builds strong relationships with students, families, and the larger school and district community; and
- feels strongly about what it looks like to provide high-quality instruction and is eager to work with a diverse group of stakeholders to improve Massachusetts' public education system.



Nominations are easy and can come from colleagues, supervisors, students, or family members. Teachers can also nominate themselves! Being the Massachusetts Teacher of the Year is a way for incredible teachers to be celebrated, share their voice and their learning journey, and broaden their impact.

Graduation Requirements & Competency Determination

In the fall 2024 state elections, Question 2: Elimination of MCAS as High School Graduation Requirement eliminated the requirement that students pass the Massachusetts Comprehensive Assessment System (MCAS) in order to graduate high school but still require students to complete coursework that meets state standards. Since then, all high schools in the state have worked to determine competency determination and formalize this, along with graduation requirements, into approved policies. At ORRHS, the graduation requirements have been long-standing and approved annually by the ORR School Committee within the Student Handbook. This school year, DESE mandated submitting competency determination and graduation policies by December



31, 2025. The ORRHS administration, faculty and staff, along with school council, worked to finalize and submit each policy to the Policy Subcommittee. The Policy Subcommittee, and the ORR School Committee reviewed and approved both policies, which are now available in our online policy manual and have been submitted to the state. View policy [IKF - Graduation Requirements](#) and [IKFE - Competency Determination](#) online.

From ORRHS Principal Michael Devoll

Dear Parents and Guardians of Juniors and Seniors,

I am writing to inform you of an update to Old Rochester Regional High School's [Competency Determination policy](#), which is required by the Massachusetts Department of Elementary and Secondary Education as part of a student's eligibility to earn a high school diploma.

This updated policy was **intentionally crafted to align with current state requirements** while also ensuring that **all of our current juniors and seniors have a clear, attainable pathway to earning a diploma, without additional, unexpected hurdles to clear** should they choose to graduate from Old Rochester. Throughout the development of this policy, our guiding principle was simple: alignment without disruption.

Importantly, the policy:

- Reflects state expectations for competency determination in English Language Arts, mathematics, science, and social studies (for current juniors)
- Preserves multiple pathways for students to demonstrate competency
- Was designed so that no current junior or senior is disadvantaged or placed at risk of not meeting graduation requirements due to this change

In short, this progress our students have already made. Any student currently on track for graduation remains on track. If you have questions after reviewing the attached policy, please do not hesitate to reach out to your child's school counselor or to my office. We are happy to walk through how the policy applies to individual student circumstances.

Thank you for your continued partnership and support.

Sincerely,

Mike Devoll, Principal

Old Rochester Regional High School

School Safety and Preparedness

Our schools continuously invest time to ensure our Crisis Management Response Plan is current and reflects best practices. This work is never done and requires ongoing efforts to ensure our schools are as safe as they can be and ready to respond to different scenarios in real time.

To keep our learning environments secure our schools utilize the following school safety approaches and systems:

- Secure Entrances
- Visitor Management System
- Crisis Prevention Institute Training
- Camera Surveillance System
- Established Evacuation Plans
- ALICE School Safety Training Program
- Established Partnerships with our Fire and Police Departments

Our goal is ensure our schools and classrooms are safe and welcoming learning environments. We want all of our students and family to feel safe when in our school buildings and have strong sense of belonging.

School Committee Happenings

Our School Committees continue to discuss school operating budgets for FY2027. The School Committees in each district also approved \$1,000 from the Feinstein Foundation to support food pantries in our schools. They also reviewed and approved a policy amendment for Southeastern

Massachusetts
Account. [Click
and minutes.](#)

Upcoming meetings (subject to change):
January 8th - Rochester School Committee
January 15th - ORR School Committee
January 29th - Joint School Committee



Recent News

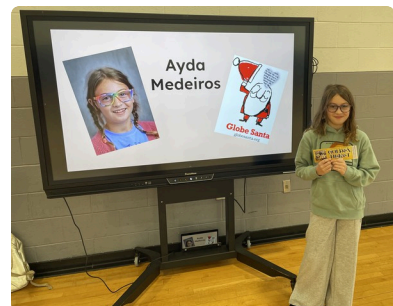
Five Old Rochester Regional High School seniors have been named Commended Students in the 2026 National Merit Scholarship Program. The seniors — Caroline Achilles, Jacob Iappini, Ella Milhench, Hannah Thorell and Linden White — will each receive a Letter of Commendation from Principal Devoll and the National Merit Scholarship Corporation (NMSC). [Read more.](#)



After years of dedicated leadership, guidance, and care, our Principal Dr. Linda Ashley is retiring at the conclusion of this school year from Center School. As we celebrate this new chapter, we extend heartfelt gratitude for the wisdom and guidance that has defined Dr. Ashley's time with us, as leader of the school and a valued member of our administrative team system-wide. Please join us in wishing Dr. Ashley all the best in retirement! [Read more.](#)



OHS student won a Golden Ticket from the Feinstein Foundation. Ayda, a student in Beth Valliere's class, chose to donate her prize to Globe Santa, a nonprofit program run by The Boston Globe that provides toys and books to children in need during the holiday season. [Read more.](#)



Community Information and Flyers

Flyers from throughout the Tri-Town are shared with families on our website on the Community page.

ORRconnect on Facebook

ORRconnect is also on Facebook!

[Like us on Facebook](#) to stay up-to-date with school happenings.

You can follow all of our schools on Facebook too!

[Center School](#)

[Old Hammondtown School](#)

[Rochester Memorial School](#)

[Sippican School](#)

[ORR Junior High School](#)

[ORR High School](#)



ORRconnect Mobile App

This mobile app allows families to receive targeted, real-time updates right at their fingertips regarding school happenings. Families can filter content, calendars and settings unique to one building or all.

Search ORRconnect in the app store!



ORRconnect

Michael S. Nelson, Superintendent

www.oldrochester.org

Old Rochester Regional School District and Massachusetts Superintendency Union #55 proudly serves the students from Marion, Mattapoisett and Rochester. The mission of our school system is to inspire all students to think, to learn and to care.





Old Rochester Regional School District
Massachusetts School Superintendency Union 55

Memo

To: School Committee Members of Rochester

From: Howard G. Barber, Assistant Superintendent of Finance & Operations

Cc: Michael S. Nelson, Superintendent of Schools

Date: January 8, 2026

Re: Financial Report – Fiscal Year 2026

Financial Report:

Please find the following financial report in relation to the general funds of Rochester Elementary School District:

- Budget Report by Department for December 31, 2025

For the purpose of our Financial Forecasting:

The Rochester School District currently has \$208,654 available of the general funds appropriated for the 2026 Fiscal Year. Per the attached Year to Date Budget Report, we are able to identify how our funds are encumbered and expended. This report recognizes a total general funding by the town of \$7,243,464.

- \$ 7,243,464 – **General Funds Approved**
- \$ 7,034,810 – Obligations Year to Date
- \$ 208,654 - **Remaining Available Funds**

Rochester Public Schools

FY25-26 APPROVED BUDGET

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2025

To Date: 6/30/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.305.001.1110.02.02	School Committee Clerical	\$2,600.00	\$400.00	\$400.00	\$2,200.00	\$0.00	\$2,200.00	84.62%
01.305.001.1110.04.35	LEGAL COUNSEL	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.305.001.1110.04.36	MASC	\$2,000.00	\$159.41	\$159.41	\$1,840.59	\$0.00	\$1,840.59	92.03%
01.305.001.1110.05.36	MISCELLANEOUS	\$1,700.00	\$0.00	\$0.00	\$1,700.00	\$21.12	\$1,678.88	98.76%
01.305.001.1110.06.36	ADVERTISING	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
01.305.001.1110.06.37	CONFERENCE EXPENSE	\$300.00	\$0.00	\$0.00	\$300.00	\$525.00	(\$225.00)	-75.00%
01.305.001.1430.04.36	LEGAL COUNSEL	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: SCHOOL COMMITTEE - 001	\$10,300.00	\$559.41	\$559.41	\$9,740.59	\$546.12	\$9,194.47	89.27%
01.305.004.1110.04.35	CENSUS	\$875.00	\$0.00	\$0.00	\$875.00	\$0.00	\$875.00	100.00%
01.305.004.1207.06.37	TRAVEL & CONFERENCES	\$0.00	\$328.92	\$328.92	(\$328.92)	\$0.00	(\$328.92)	0.00%
01.305.004.1210.01.02	SUPERINTENDENT	\$36,785.49	\$17,022.99	\$17,022.99	\$19,762.50	\$21,332.65	(\$1,570.15)	-4.27%
01.305.004.1210.02.02	EXEC ASST TO SUPT	\$11,393.57	\$5,772.68	\$5,772.68	\$5,620.89	\$7,644.22	(\$2,023.33)	-17.76%
01.305.004.1210.04.33	ASSOCIATIONS & DUES	\$1,400.00	\$3,573.46	\$3,573.46	(\$2,173.46)	\$0.00	(\$2,173.46)	-155.25%
01.305.004.1210.05.21	POSTAGE	\$600.00	\$710.88	\$710.88	(\$110.88)	\$0.00	(\$110.88)	-18.48%
01.305.004.1210.06.36	MISCELLANEOUS	\$800.00	\$1,584.55	\$1,584.55	(\$784.55)	\$0.00	(\$784.55)	-98.07%
01.305.004.1210.06.37	TRAVEL & CONFERENCES	\$2,660.00	\$193.87	\$193.87	\$2,466.13	\$0.00	\$2,466.13	92.71%
01.305.004.1220.01.02	ASST SUPT OF CURRICULUM	\$22,037.93	\$10,876.35	\$10,876.35	\$11,161.58	\$14,409.90	(\$3,248.32)	-14.74%
01.305.004.1220.02.02	CLERICAL	\$8,711.72	\$4,611.77	\$4,611.77	\$4,099.95	\$3,787.87	\$312.08	3.58%
01.305.004.1230.05.21	SUPPLIES	\$900.00	\$2,906.79	\$2,906.79	(\$2,006.79)	\$0.00	(\$2,006.79)	-222.98%
01.305.004.1410.01.02	ASST SUPT FINANCE & OPERATIONS	\$28,243.44	\$12,664.65	\$12,664.65	\$15,578.79	\$16,537.18	(\$958.39)	-3.39%
01.305.004.1410.03.02	FINANCE OFFICE	\$31,631.86	\$15,675.74	\$15,675.74	\$15,956.12	\$19,441.02	(\$3,484.90)	-11.02%
01.305.004.1420.03.02	HUMAN RESOURCES	\$13,164.31	\$3,463.88	\$3,463.88	\$9,700.43	\$8,659.67	\$1,040.76	7.91%
01.305.004.1450.04.02	SOFTWARE CONSULTANT	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
01.305.004.1450.04.27	COMPUTER SERVICES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
01.305.004.2356.06.37	PROFESSIONAL DEVELOPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.305.004.4130.04.15	TELEPHONE	\$2,000.00	\$258.18	\$258.18	\$1,741.82	\$0.00	\$1,741.82	87.09%
01.305.004.5300.04.21	COPIER RENTAL	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
	Dept: SUPERINTENDENTS OFFICE - 004	\$167,453.32	\$79,644.71	\$79,644.71	\$87,808.61	\$91,812.51	(\$4,003.90)	-2.39%
01.305.007.2210.01.02	PRINCIPAL	\$132,627.24	\$72,377.34	\$72,377.34	\$60,249.90	\$62,037.66	(\$1,787.76)	-1.35%
01.305.007.2210.01.06	ASSISTANT PRINCIPAL	\$118,073.34	\$65,070.88	\$65,070.88	\$53,002.46	\$55,775.12	(\$2,772.66)	-2.35%
01.305.007.2210.02.09	CLERICAL	\$46,828.80	\$18,683.61	\$18,683.61	\$28,145.19	\$24,716.19	\$3,429.00	7.32%
01.305.007.2210.03.08	CAFE AIDES SUPERVISORY	\$22,202.89	\$9,223.27	\$9,223.27	\$12,979.62	\$14,859.38	(\$1,879.76)	-8.47%
01.305.007.2210.04.33	ASSOCIATION DUES	\$500.00	\$1,894.80	\$1,894.80	(\$1,394.80)	\$43.48	(\$1,438.28)	-287.66%
01.305.007.2210.05.22	SUPPLIES ADMINISTRATION	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
01.305.007.2210.05.23	SUPPLIES COPYING	\$3,500.00	\$579.40	\$579.40	\$2,920.60	\$484.08	\$2,436.52	69.61%
01.305.007.2210.05.24	SUPPLIES GENERAL SCHOOL	\$7,885.00	\$7,577.38	\$7,577.38	\$307.62	\$248.78	\$58.84	0.75%
01.305.007.2210.05.25	POSTAGE	\$1,950.00	\$0.00	\$0.00	\$1,950.00	\$0.00	\$1,950.00	100.00%
01.305.007.2210.06.37	TRAVEL & CONFERENCES	\$250.00	\$184.80	\$184.80	\$65.20	\$0.00	\$65.20	26.08%
01.305.007.2356.06.37	PROFESSIONAL DEVELOPMENT	\$2,000.00	\$1,019.00	\$1,019.00	\$981.00	\$0.00	\$981.00	49.05%
01.305.007.4230.04.28	MAINTENANCE OF EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
01.305.007.5204.06.38	POSITION BONDS	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
01.305.007.5300.04.28	COPIER RENTAL	\$10,250.00	\$9,156.51	\$9,156.51	\$1,093.49	\$5,343.49	(\$4,250.00)	-41.46%
	Dept: ADMINISTRATION REG DAY - 007	\$348,167.27	\$185,766.99	\$185,766.99	\$162,400.28	\$163,508.18	(\$1,107.90)	-0.32%
01.305.010.2305.01.03	TEACHERS	\$1,994,221.99	\$751,913.71	\$751,913.71	\$1,242,308.28	\$1,188,469.29	\$53,838.99	2.70%
01.305.010.2325.03.34	SUBSTITUTES	\$55,000.00	\$25,421.53	\$25,421.53	\$29,578.47	\$0.00	\$29,578.47	53.78%
01.305.010.2350.05.23	SUPPLIES	\$2,500.00	(\$2,284.63)	(\$2,284.63)	\$4,784.63	\$314.38	\$4,470.25	178.81%
01.305.010.2350.06.37	TRAVEL,TRANS,CONFERENCES	\$5,000.00	\$235.00	\$235.00	\$4,765.00	\$0.00	\$4,765.00	95.30%
01.305.010.2356.01.03	PROFESSIONAL DEVELOPMENT	\$12,000.00	\$120.00	\$120.00	\$11,880.00	\$0.00	\$11,880.00	99.00%

Rochester Public Schools

FY25-26 APPROVED BUDGET

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☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

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☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2025

To Date: 6/30/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.305.010.2356.04.03	TUITION REIMBURSEMENT	\$10,500.00	\$0.00	\$0.00	\$10,500.00	\$0.00	\$10,500.00	100.00%
	Dept: CLASSROOM TEACHERS - 010	\$2,079,221.99	\$775,405.61	\$775,405.61	\$1,303,816.38	\$1,188,783.67	\$115,032.71	5.53%
01.305.013.2305.01.03	TEACHERS	\$263,317.44	\$109,932.60	\$109,932.60	\$153,384.84	\$171,188.40	(\$17,803.56)	-6.76%
01.305.013.2330.03.08	PARAPROFESSIONALS	\$62,262.71	\$28,383.90	\$28,383.90	\$33,878.81	\$43,607.84	(\$9,729.03)	-15.63%
01.305.013.2400.05.23	TEXTBOOKS	\$0.00	\$65.76	\$65.76	(\$65.76)	\$0.00	(\$65.76)	0.00%
01.305.013.2430.05.23	SUPPLIES - KINDERGARTEN	\$2,350.00	\$1,089.40	\$1,089.40	\$1,260.60	\$0.00	\$1,260.60	53.64%
	Dept: KINDERGARTEN - 013	\$327,930.15	\$139,471.66	\$139,471.66	\$188,458.49	\$214,796.24	(\$26,337.75)	-8.03%
01.305.016.2305.01.03	TEACHERS	\$101,099.47	\$40,465.00	\$40,465.00	\$60,634.47	\$62,464.00	(\$1,829.53)	-1.81%
01.305.016.2430.05.23	SUPPLIES & MATERIALS	\$2,050.00	\$1,599.52	\$1,599.52	\$450.48	\$0.00	\$450.48	21.97%
	Dept: ART PROGRAM - 016	\$103,149.47	\$42,064.52	\$42,064.52	\$61,084.95	\$62,464.00	(\$1,379.05)	-1.34%
01.305.022.2305.01.03	TEACHERS	\$127,242.77	\$55,675.00	\$55,675.00	\$71,567.77	\$86,887.97	(\$15,320.20)	-12.04%
01.305.022.2356.06.37	TRAVEL & CONFERENCES	\$0.00	\$238.07	\$238.07	(\$238.07)	\$0.00	(\$238.07)	0.00%
01.305.022.2430.05.23	SUPPLIES	\$2,050.00	\$3,813.35	\$3,813.35	(\$1,763.35)	\$1,813.79	(\$3,577.14)	-174.49%
	Dept: READING - 022	\$129,292.77	\$59,726.42	\$59,726.42	\$69,566.35	\$88,701.76	(\$19,135.41)	-14.80%
01.305.024.2305.01.03	TEACHERS	\$21,163.00	\$2,554.15	\$2,554.15	\$18,608.85	\$10,114.85	\$8,494.00	40.14%
01.305.024.2356.06.37	TRAVEL & CONFERENCES	\$0.00	\$0.00	\$0.00	\$0.00	\$45.00	(\$45.00)	0.00%
01.305.024.2430.05.23	SUPPLIES	\$950.00	\$0.00	\$0.00	\$950.00	\$0.00	\$950.00	100.00%
	Dept: ELL PROGRAM - 024	\$22,113.00	\$2,554.15	\$2,554.15	\$19,558.85	\$10,159.85	\$9,399.00	42.50%
01.305.025.2430.05.23	SUPPLIES	\$1,043.00	\$0.00	\$0.00	\$1,043.00	\$0.00	\$1,043.00	100.00%
	Dept: ENGLISH - 025	\$1,043.00	\$0.00	\$0.00	\$1,043.00	\$0.00	\$1,043.00	100.00%
01.305.037.2430.05.23	SUPPLIES	\$2,050.00	\$52.49	\$52.49	\$1,997.51	\$0.00	\$1,997.51	97.44%
	Dept: MATHEMATICS - 037	\$2,050.00	\$52.49	\$52.49	\$1,997.51	\$0.00	\$1,997.51	97.44%
01.305.040.2340.01.03	LIBRARIAN	\$107,927.49	\$43,177.00	\$43,177.00	\$64,750.49	\$67,619.00	(\$2,868.51)	-2.66%
01.305.040.2415.05.24	BOOKS & MATERIALS	\$0.00	\$2,721.10	\$2,721.10	(\$2,721.10)	\$0.00	(\$2,721.10)	0.00%
01.305.040.2430.05.23	SUPPLIES	\$2,050.00	\$386.32	\$386.32	\$1,663.68	\$941.55	\$722.13	35.23%
	Dept: MEDIA SERVICES - 040	\$109,977.49	\$46,284.42	\$46,284.42	\$63,693.07	\$68,560.55	(\$4,867.48)	-4.43%
01.305.043.2305.01.03	TEACHERS	\$144,721.41	\$57,174.80	\$57,174.80	\$87,546.61	\$90,799.80	(\$3,253.19)	-2.25%
01.305.043.2430.05.23	SUPPLIES	\$2,050.00	\$316.49	\$316.49	\$1,733.51	\$292.55	\$1,440.96	70.29%
01.305.043.4230.04.29	MAINTENANCE OF EQUIPMENT	\$0.00	\$313.95	\$313.95	(\$313.95)	\$0.00	(\$313.95)	0.00%
	Dept: MUSIC - 043	\$146,771.41	\$57,805.24	\$57,805.24	\$88,966.17	\$91,092.35	(\$2,126.18)	-1.45%
01.305.049.2305.01.03	TEACHERS	\$131,748.56	\$52,438.40	\$52,438.40	\$79,310.16	\$81,621.40	(\$2,311.24)	-1.75%
01.305.049.2430.05.23	SUPPLIES	\$2,050.00	\$2,648.42	\$2,648.42	(\$598.42)	\$84.95	(\$683.37)	-33.34%
	Dept: PHYSICAL EDUCATION - 049	\$133,798.56	\$55,086.82	\$55,086.82	\$78,711.74	\$81,706.35	(\$2,994.61)	-2.24%
01.305.052.2305.01.03	TEACHERS	\$108,382.49	\$43,632.00	\$43,632.00	\$64,750.49	\$67,619.00	(\$2,868.51)	-2.65%
01.305.052.2430.05.23	SUPPLIES	\$2,050.00	\$498.17	\$498.17	\$1,551.83	\$235.22	\$1,316.61	64.22%
	Dept: SCIENCE - 052	\$110,432.49	\$44,130.17	\$44,130.17	\$66,302.32	\$67,854.22	(\$1,551.90)	-1.41%
01.305.055.2430.05.23	SUPPLIES	\$2,050.00	\$472.64	\$472.64	\$1,577.36	\$0.00	\$1,577.36	76.94%
	Dept: SOCIAL STUDIES - 055	\$2,050.00	\$472.64	\$472.64	\$1,577.36	\$0.00	\$1,577.36	76.94%
01.305.061.2351.04.03	CURRICULUM - PROGRAMING & DEVE	\$27,500.00	\$0.00	\$0.00	\$27,500.00	\$0.00	\$27,500.00	100.00%
01.305.061.2351.05.23	SUPPLIES	\$5,000.00	\$1,185.90	\$1,185.90	\$3,814.10	\$0.00	\$3,814.10	76.28%

Rochester Public Schools

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From Date: 7/1/2025

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.305.061.2356.01.03	PD Stipends - Curriculum	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
01.305.061.2358.04.33	Academic Curriculum - New - Co	\$0.00	\$5,866.66	\$5,866.66	(\$5,866.66)	\$0.00	(\$5,866.66)	0.00%
01.305.061.2358.04.35	CURRICULUM - PROFESSIONAL DEVE	\$0.00	\$839.00	\$839.00	(\$839.00)	\$0.00	(\$839.00)	0.00%
01.305.061.2415.06.37	CURRICULUM - TRAVEL	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
01.305.061.2430.05.23	Curriculum Program Materials -	\$70,000.00	\$45,828.30	\$45,828.30	\$24,171.70	\$0.00	\$24,171.70	34.53%
	Dept: CURRICULUM DEVELOPMENT - 061	\$113,000.00	\$53,719.86	\$53,719.86	\$59,280.14	\$0.00	\$59,280.14	52.46%
01.305.076.3200.01.11	NURSE	\$85,290.18	\$33,969.20	\$33,969.20	\$51,320.98	\$54,008.80	(\$2,687.82)	-3.15%
01.305.076.3200.03.34	SUBSTITUTES - NURSES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.305.076.3200.05.23	SUPPLIES	\$2,050.00	\$2,752.05	\$2,752.05	(\$702.05)	\$68.64	(\$770.69)	-37.59%
	Dept: HEALTH SERVICES - 076	\$88,340.18	\$36,721.25	\$36,721.25	\$51,618.93	\$54,077.44	(\$2,458.51)	-2.78%
01.305.079.3300.06.40	REGULAR EDUCATION - PUPIL K-6	\$460,000.00	\$174,773.91	\$174,773.91	\$285,226.09	\$285,226.09	\$0.00	0.00%
	Dept: TRANSPORTATION REG DAY - 079	\$460,000.00	\$174,773.91	\$174,773.91	\$285,226.09	\$285,226.09	\$0.00	0.00%
01.305.085.3520.05.23	SUPPLIES - STUDENT ACTIVITY BA	\$2,200.00	\$0.00	\$0.00	\$2,200.00	\$0.00	\$2,200.00	100.00%
01.305.085.3520.06.36	STUDENT ACTIVITIES - OTHER	\$0.00	\$960.00	\$960.00	(\$960.00)	\$360.00	(\$1,320.00)	0.00%
	Dept: MISCELLANEOUS - 085	\$2,200.00	\$960.00	\$960.00	\$1,240.00	\$360.00	\$880.00	40.00%
01.305.088.4110.01.02	DISTRICT FACILITIES MANAGER	\$17,531.69	\$7,744.90	\$7,744.90	\$9,786.79	\$10,729.04	(\$942.25)	-5.37%
01.305.088.4110.03.10	CUSTODIAL SUPERVISOR	\$58,773.86	\$32,596.90	\$32,596.90	\$26,176.96	\$27,940.10	(\$1,763.14)	-3.00%
01.305.088.4110.04.10	CUSTODIAL CONTRACT SVCS	\$161,953.00	\$76,233.20	\$76,233.20	\$85,719.80	\$85,749.80	(\$30.00)	-0.02%
01.305.088.4115.03.34	SUB/OVERTIME CUSTODIAL	\$0.00	\$6,587.99	\$6,587.99	(\$6,587.99)	\$0.00	(\$6,587.99)	0.00%
01.305.088.4120.04.17	HEAT	\$72,250.00	\$28,827.92	\$28,827.92	\$43,422.08	\$11,172.08	\$32,250.00	44.64%
01.305.088.4130.04.15	TELEPHONE	\$9,000.00	\$3,121.18	\$3,121.18	\$5,878.82	\$3,278.82	\$2,600.00	28.89%
01.305.088.4130.04.16	ELECTRICITY	\$134,000.00	\$77,019.01	\$77,019.01	\$56,980.99	\$113,751.02	(\$56,770.03)	-42.37%
01.305.088.4130.04.19	MAINTENANCE OF WATER SYSTEM	\$8,600.00	\$16,060.74	\$16,060.74	(\$7,460.74)	\$15,279.06	(\$22,739.80)	-264.42%
01.305.088.4210.04.32	MAINTENANCE OF GROUNDS	\$9,200.00	\$7,754.91	\$7,754.91	\$1,445.09	\$1,245.09	\$200.00	2.17%
01.305.088.4220.04.32	MAINTENANCE OF BLDG ONGOING	\$20,000.00	\$52,721.06	\$52,721.06	(\$32,721.06)	\$33,380.25	(\$66,101.31)	-330.51%
01.305.088.4220.05.26	CHEMICALS	\$9,350.00	\$911.03	\$911.03	\$8,438.97	\$7,850.00	\$588.97	83.96%
01.305.088.4220.05.28	SUPPLIES	\$9,300.00	\$5,198.17	\$5,198.17	\$4,101.83	\$7,301.83	(\$3,200.00)	-34.41%
01.305.088.4230.04.32	MAINTENANCE OF EQUIPMENT	\$10,000.00	\$3,861.46	\$3,861.46	\$6,138.54	\$2,542.00	\$3,596.54	35.97%
	Dept: OPERATION & MAINTENANCE - 088	\$519,958.55	\$318,638.47	\$318,638.47	\$201,320.08	\$312,958.06	(\$111,637.98)	-21.47%
01.305.093.2130.03.04	NETWORK TECHNICIANS	\$65,403.30	\$27,966.53	\$27,966.53	\$37,436.77	\$38,136.10	(\$699.33)	-1.07%
01.305.093.2204.04.33	IN SERVICE TRAINING	\$0.00	\$431.87	\$431.87	(\$431.87)	\$0.00	(\$431.87)	0.00%
01.305.093.2430.05.05	TECHNOLOGY GENERAL SUPPLIES	\$0.00	\$838.98	\$838.98	(\$838.98)	\$730.00	(\$1,568.98)	0.00%
01.305.093.2430.05.23	SOFTWARE	\$15,000.00	\$18,921.00	\$18,921.00	(\$3,921.00)	\$0.00	(\$3,921.00)	-26.14%
01.305.093.2450.05.23	EDUCATIONAL EQUIPMENT	\$0.00	\$903.60	\$903.60	(\$903.60)	\$680.40	(\$1,584.00)	0.00%
01.305.093.2451.05.23	EDUCATIONAL EQUIPT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
01.305.093.4130.04.15	TELEPHONE	\$14,500.00	\$14,604.61	\$14,604.61	(\$104.61)	\$339.80	(\$444.41)	-3.06%
01.305.093.4230.04.29	MAINTENANCE OF EQUIPMENT/WEB	\$0.00	\$681.25	\$681.25	(\$681.25)	\$0.00	(\$681.25)	0.00%
	Dept: COMPUTER PROGRAM - 093	\$99,903.30	\$64,347.84	\$64,347.84	\$35,555.46	\$39,886.30	(\$4,330.84)	-4.34%
01.305.100.1435.04.36	LEGAL EXPENSE - SPEC ED	\$15,000.00	\$6,751.00	\$6,751.00	\$8,249.00	\$8,249.00	\$0.00	0.00%
01.305.100.2105.04.33	ASSOCIATION DUES	\$0.00	\$221.73	\$221.73	(\$221.73)	\$0.00	(\$221.73)	0.00%
01.305.100.2110.01.02	DIRECTOR OF STUDENT SERVICES	\$22,238.32	\$10,602.70	\$10,602.70	\$11,635.62	\$14,458.23	(\$2,822.61)	-12.69%
01.305.100.2110.02.09	ADMIN ASST STUDENT SVCS	\$11,597.56	\$5,055.22	\$5,055.22	\$6,542.34	\$7,146.16	(\$603.82)	-5.21%
01.305.100.2110.06.37	TRAVEL & CONFERENCES	\$6,500.00	\$1,680.00	\$1,680.00	\$4,820.00	\$1,000.00	\$3,820.00	58.77%
01.305.100.2415.04.33	ASSOCIATION DUES	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
01.305.100.4130.04.15	TELEPHONE	\$150.00	\$8.54	\$8.54	\$141.46	\$0.00	\$141.46	94.31%

Rochester Public Schools

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.305.100.4230.04.31	SOFTWARE LICENSE	\$3,000.00	\$1,980.86	\$1,980.86	\$1,019.14	\$0.00	\$1,019.14	33.97%
	Dept: SPECIAL NEEDS ADMINISTRATION - 100	\$58,635.88	\$26,300.05	\$26,300.05	\$32,335.83	\$30,853.39	\$1,482.44	2.53%
01.305.102.2305.01.03	TEACHERS	\$30,654.78	\$15,851.97	\$15,851.97	\$14,802.81	\$24,516.00	(\$9,713.19)	-31.69%
01.305.102.2330.03.08	PARAPROFESSIONALS	\$67,169.20	\$27,251.71	\$27,251.71	\$39,917.49	\$39,913.36	\$4.13	0.01%
01.305.102.2351.06.37	PROJECT GROW TRAVEL	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
01.305.102.2356.01.03	PROFESSIONAL DEVELOPMENT	\$300.00	\$160.00	\$160.00	\$140.00	\$55.00	\$85.00	28.33%
01.305.102.2430.05.24	SUPPLIES & MATERIALS	\$1,000.00	\$455.21	\$455.21	\$544.79	\$0.00	\$544.79	54.48%
	Dept: PROJECT GROW - 102	\$99,323.98	\$43,718.89	\$43,718.89	\$55,605.09	\$64,684.36	(\$9,079.27)	-9.14%
01.305.103.2305.01.03	TEACHERS	\$532,575.45	\$201,629.80	\$201,629.80	\$330,945.65	\$306,670.00	\$24,275.65	4.56%
01.305.103.2330.03.08	PARAPROFESSIONALS	\$176,497.76	\$49,766.81	\$49,766.81	\$126,730.95	\$76,097.93	\$50,633.02	28.69%
01.305.103.2356.01.03	PROFESSIONAL DEVELOPMENT	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
01.305.103.2420.05.24	LEARNING SUPPORT ED EQUIPMENT	\$3,500.00	\$347.36	\$347.36	\$3,152.64	\$0.00	\$3,152.64	90.08%
01.305.103.2430.05.24	SUPPLIES	\$2,500.00	\$988.07	\$988.07	\$1,511.93	\$0.00	\$1,511.93	60.48%
01.305.103.3300.02.08	BUS MONITORS	\$32,000.00	\$11,265.03	\$11,265.03	\$20,734.97	\$0.00	\$20,734.97	64.80%
	Dept: LEARNING SUPPORT CENTER - 103	\$747,373.21	\$263,997.07	\$263,997.07	\$483,376.14	\$382,767.93	\$100,608.21	13.46%
01.305.118.2305.01.03	TEACHERS	\$216,689.98	\$70,822.40	\$70,822.40	\$145,867.58	\$179,670.00	(\$33,802.42)	-15.60%
01.305.118.2356.01.03	PROFESSIONAL DEVELOPMENT	\$750.00	\$345.00	\$345.00	\$405.00	\$0.00	\$405.00	54.00%
01.305.118.2358.04.03	PROF DEVEL - CONTR SVCS	\$4,222.00	\$4,222.00	\$4,222.00	\$0.00	\$0.00	\$0.00	0.00%
01.305.118.2420.05.24	SPEECH THERAPY ED EQUIPMENT	\$1,000.00	\$126.30	\$126.30	\$873.70	\$0.00	\$873.70	87.37%
01.305.118.2430.05.24	SUPPLIES	\$2,000.00	\$49.99	\$49.99	\$1,950.01	\$0.00	\$1,950.01	97.50%
01.305.118.2800.04.35	SPEECH THERAPY	\$52,000.00	\$41.13	\$41.13	\$51,958.87	\$123.38	\$51,835.49	99.68%
	Dept: SPEECH - 118	\$276,661.98	\$75,606.82	\$75,606.82	\$201,055.16	\$179,793.38	\$21,261.78	7.69%
01.305.121.2100.02.09	CLERICAL	\$0.00	\$19,981.94	\$19,981.94	(\$19,981.94)	\$27,248.04	(\$47,229.98)	0.00%
01.305.121.2110.02.09	CLERICAL	\$39,502.34	\$610.00	\$610.00	\$38,892.34	\$0.00	\$38,892.34	98.46%
01.305.121.2305.01.03	TEACHER VISUALLY IMPAIRED	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
01.305.121.2415.05.24	SUPPLIES	\$2,000.00	\$1,722.27	\$1,722.27	\$277.73	\$0.00	\$277.73	13.89%
01.305.121.2440.04.35	EXTENDED YEAR SERVICES	\$70,000.00	\$78,060.39	\$78,060.39	(\$8,060.39)	\$1,961.81	(\$10,022.20)	-14.32%
01.305.121.2710.04.03	SPECIALIZED INSTRUCTION	\$25,000.00	\$2,200.00	\$2,200.00	\$22,800.00	\$0.00	\$22,800.00	91.20%
01.305.121.2800.04.35	THERAPY	\$118,000.00	\$29,248.04	\$29,248.04	\$88,751.96	\$51,129.70	\$37,622.26	31.88%
01.305.121.3200.04.11	Nurse - Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	(\$20,000.00)	0.00%
	Dept: SUPPORT SERVICES - 121	\$260,502.34	\$131,822.64	\$131,822.64	\$128,679.70	\$100,339.55	\$28,340.15	10.88%
01.305.127.2356.01.03	PROFESSIONAL DEVELOPMENT	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	100.00%
01.305.127.2450.05.24	EDUCATIONAL EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.305.127.2710.01.03	ADJUSTMENT COUNSELOR	\$204,361.46	\$83,368.20	\$83,368.20	\$120,993.26	\$132,372.80	(\$11,379.54)	-5.57%
01.305.127.2800.01.03	PSYCHOLOGY	\$73,371.02	\$24,528.00	\$24,528.00	\$48,843.02	\$39,244.80	\$9,598.22	13.08%
01.305.127.2800.04.13	EVALUATIONS	\$9,000.00	\$8,095.00	\$8,095.00	\$905.00	\$6,504.00	(\$5,599.00)	-62.21%
01.305.127.2800.05.24	SUPPLIES	\$2,000.00	\$1,978.77	\$1,978.77	\$21.23	\$0.00	\$21.23	1.06%
01.305.127.2800.06.37	TRAVEL & CONFERENCES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: PSYCHOLOGICAL SERVICES - 127	\$291,132.48	\$117,969.97	\$117,969.97	\$173,162.51	\$178,121.60	(\$4,959.09)	-1.70%
01.305.130.3300.06.43	TRANSPORTATION - COLLABORATIVE	\$146,305.00	\$22,430.00	\$22,430.00	\$123,875.00	\$2,170.00	\$121,705.00	83.19%
01.305.130.3300.06.44	TRANSPORTATION - DAY PROGRAMS	\$50,000.00	\$22,560.00	\$22,560.00	\$27,440.00	\$27,440.00	\$0.00	0.00%
01.305.130.3300.06.45	TRANSPORTATION - PRESCHOOL	\$29,000.00	\$3,150.00	\$3,150.00	\$25,850.00	\$19,350.00	\$6,500.00	22.41%
01.305.130.3300.06.46	TRANSPORTATION - MCKINNEY VENT	\$10,000.00	\$6,282.22	\$6,282.22	\$3,717.78	\$15,000.00	(\$11,282.22)	-112.82%
	Dept: SPED TRANSPORTATION - 130	\$235,305.00	\$54,422.22	\$54,422.22	\$180,882.78	\$63,960.00	\$116,922.78	49.69%

Rochester Public Schools

FY25-26 APPROVED BUDGET

From Date: 7/1/2025

To Date: 6/30/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.305.133.9300.04.13	TUITION - RESIDENTIAL	\$201,674.00	\$21,056.65	\$21,056.65	\$180,617.35	\$293,674.31	(\$113,056.96)	-56.06%
01.305.133.9300.06.13	TUITION - DAY SCHOOLS	\$50,000.00	\$40,701.40	\$40,701.40	\$9,298.60	\$0.00	\$9,298.60	18.60%
01.305.133.9400.06.13	TUITION - COLLABORATIVES	\$45,702.18	\$4,339.20	\$4,339.20	\$41,362.98	\$0.00	\$41,362.98	90.51%
	Dept: PROGRAMS W/OTHERS SPED - 133	\$297,376.18	\$66,097.25	\$66,097.25	\$231,278.93	\$293,674.31	(\$62,395.38)	-20.98%
Grand Total:		\$7,243,464.00	\$2,918,121.49	\$2,918,121.49	\$4,325,342.51	\$4,116,688.21	\$208,654.30	2.88%

End of Report

ENCUMBRANCES

ROCHESTER PUBLIC SCHOOLS VOUCHER

Voucher No: 5521

Voucher Date: 11/13/2025

Prepared By:

Michelle Charette

Printed: 11/13/2025 02:08:57 PM

ROCHESTER PUBLIC SCHOOLS is hereby authorized to draw warrants against ROCHESTER PUBLIC SCHOOLS funds for the sum of \$27,547.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Edward B. Baker

Katherine Duggan

Katherine Duggan

School Committee Chairperson

Mr. Joshua Trombly

School Committee Vice
Chairperson

Mrs. Robin Rounseville

School Committee Member

Ms. Anne Fernandes

School Committee Member

Kirstin Jimenez

School Committee Member

ROCHESTER PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	\$26,622.00
45	FY25 PRIVATE GRANTS	\$925.00
		\$27,547.00

ROCHESTER PUBLIC SCHOOLS VOUCHER

Voucher No: 5520

Voucher Date: 11/13/2025

Prepared By:

Michelle Charette

Printed: 11/13/2025 12:19:13 PM

ROCHESTER PUBLIC SCHOOLS is hereby authorized to draw warrants against ROCHESTER PUBLIC SCHOOLS funds for the sum of \$162,519.30 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Theresa B. ...

Katherine Duggan

Katherine Duggan

School Committee Chairperson

Mr. Joshua Trombly

School Committee Vice
Chairperson

Mrs. Robin Rounseville

School Committee Member

Ms. Anne Fernandes

School Committee Member

Kirstin Jimenez

School Committee Member

ROCHESTER PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	\$94,767.30
11	CIRCUIT BREAKER	\$0.00
20	SPECIAL REVENUE REVOLVING FUND	\$860.00
40	ON BEHALF OF TOWN	\$66,892.00
		\$162,519.30

ROCHESTER PUBLIC SCHOOLS VOUCHER

Voucher No: 5523

Voucher Date: 12/11/2025

Prepared By:

Michelle Charette

Printed: 12/11/2025 11:28:05 AM

ROCHESTER PUBLIC SCHOOLS is hereby authorized to draw warrants against ROCHESTER PUBLIC SCHOOLS funds for the sum of \$310,819.07 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard B. Bue

Katherine Duggan

Katherine Duggan

School Committee Chairperson

Mr. Joshua Trombly

School Committee Vice
Chairperson

Mrs. Robin Rounseville

School Committee Member

Kirstin Jimenez

School Committee Member

ROCHESTER PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	\$309,642.38
11	CIRCUIT BREAKER	\$0.00
25	FY25 FEDERAL GRANTS	\$44.85
26	FY26 FEDERAL GRANTS	\$1,131.84
		\$310,819.07

ROCHESTER PUBLIC SCHOOLS VOUCHER

Voucher No: 5524

Voucher Date: 12/11/2025

Prepared By:

Michelle Charette

Printed: 12/11/2025 12:44:28 PM

ROCHESTER PUBLIC SCHOOLS is hereby authorized to draw warrants against ROCHESTER PUBLIC SCHOOLS funds for the sum of \$870.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Katherine Duggan

School Committee Chairperson

Mr. Joshua Trombly

School Committee Vice
Chairperson

Mrs. Robin Rounseville

School Committee Member

Kirstin Jimenez

School Committee Member

ROCHESTER PUBLIC SCHOOLS

Fund	Amount
45 FY25 PRIVATE GRANTS	\$870.00
	\$870.00

ROCHESTER PUBLIC SCHOOLS VOUCHER

Voucher No: 5525

Voucher Date: 12/30/2025

Prepared By: Michelle Charette

Printed: 12/30/2025 08:59:26 AM

ROCHESTER PUBLIC SCHOOLS is hereby authorized to draw warrants against ROCHESTER PUBLIC SCHOOLS funds for the sum of \$237,393.11 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Howard Bailey

Katherine Duggan

Katherine Duggan

School Committee Chairperson

Mr. Joshua Trombly

School Committee Vice
Chairperson

Mrs. Robin Rounseville

School Committee Member

Kirstin Jimenez

School Committee Member

ROCHESTER PUBLIC SCHOOLS

Fund		Amount
01	GENERAL FUND	\$208,849.61
11	CIRCUIT BREAKER	\$28,543.50
		\$237,393.11



Facilities Director's Report: January 2026

Rochester Memorial Elementary School

- Submitted our Capital Improvements Requests to the Town for FY27.
- Replaced Engineered Wood Fiber (EWF) on back playground/swing area.
- Solar project 95% completed.
- Ordered 10,000 gallons fuel oil for heating/emergency generator.
- Conducted two snow/ice removal operations.
- Completed required maintenance on facility systems and equipment.

Sincerely,

Gene Jones

Director of Facilities

Office: 508-758-2772 x1954

Cell: 508-509-6763

E-Mail: eugenejones@oldrochester.org



Old Rochester Regional School District Massachusetts Superintendency Union #55

"Serving the towns of Marion, Mattapoisett, & Rochester"

Food Service Director's Report: January 2026
Rochester Memorial Elementary

Directors Update:

- Welcome new café team member, Ms. Ana Laycock.
- Currently in the process of requesting updated quotes to replace some kitchen equipment.
- ORRSd recently shared information, to our school community, on resources to support families in need of additional food assistance. Resources can be found at ORRSchoolmeals.com.
- Completed a successful DESE Child Nutrition Administrative Review Audit.
- We were awarded \$30,000 from the DESE MA FRESH grant to assist our schools with the school gardens and our partnership with the Marion Institute's Grow Education program.

Students Receiving Free and Reduced Meals:								
Free:					92	20 %		
Reduced:					14	3 %		
Student Meal Participation								
SY 24/25					SY 25/26			
	Breakfast Counts	%	Lunch Counts	%	Breakfast Counts	%	Lunch Counts	%
August	305	23%	650	49%	346	28 %	622	49 %
September	2,530	28%	5,090	57%	3,144	35 %	5,331	59 %
October	2,954	30%	5,986	61%	3,370	36 %	5,946	63 %
November	2,235	30 %	4,589	61 %	2,280	34 %	4,232	62 %
December	1,858	28 %	4,197	63 %	2,363	33 %	4,708	66 %
January	2,569	28 %	5,633	62 %				
February	1,894	29 %	3,983	61 %				
March	2,863	31 %	5,741	62 %				
April	2,395	32 %	4,586	61 %				
May	2,866	30 %	5,812	62 %				
June	902	25 %	1,763	49 %				

Jill Henesey
Director of Food and Nutrition Services
Office: 508-758-2772 x1543
Mobile: 774-320-0801
Email: jillhenesey@oldrochester.org
<https://www.facebook.com/ORRnutrition4kids>



Rochester Memorial School
16 Pine Street~Rochester, MA 02770
(508) 763-2049



Heidi J. Letendre, Interim Principal
heidiletendre@oldrochester.org

Charles West, Assistant Principal
charleswest@oldrochester.org

To: Superintendent Michael Nelson
Members of the Rochester Memorial School Committee & Administrative Team
Members
From: Heidi Letendre, Interim Principal
Re: Principal's Report-School Committee Meeting on January 8, 2026
Date: January 5, 2026

Holiday Events:

- The RMS band, jazz band and chorus entertained our entire school community on Thursday, December 18th with the annual Holiday Concert. This was a fun school-wide event. Our musicians also performed for their families at 2:00 PM. This was a wonderful way to kick off the holiday season and our vacation week.
- Once again, Mrs. Laprise organized our musicians to visit RMS classrooms to play some holiday music. This was a great way to showcase our student's musical talents.
- Thank you to Mrs. Laprise, Ms. Audette and Mrs. Sparklin, accompanist.
- Thank you to the Rochester Fire Department for the surprise Santa visit on the ladder fire truck, which took place on Tuesday, December 23rd.
- Our first grade and second grade classrooms celebrated Holidays Around the World. In second grade, family members came into the classroom to share about their holiday traditions and students got to experience different foods from various countries.
- The kindergarten held their annual Polar Express and Grinch Day. While preschool put on two adorable holiday concerts for families to enjoy.

Celebrations Committee:

- The Turkey Trot staff game was a huge success in November.
- The Celebrations Committee planned a holiday staff breakfast and a festive sweater contest for the 3rd year in a row.
- Winners of the sweater contest were: Mrs. McIlmail, Mrs. Lambert-Matos, and Mr. Forns.
- The next Celebration's Committee Meeting is scheduled for January 14th.

Staffing Updates:

- Mrs. Casey Rogers resigned her position as of December 12, 2025.

Student Ambassadors:

- RMS buzzed with excitement during our Spirit Week starting on December 18th.
- The Ambassadors organized a school-wide Spirit Days and we had great participation by faculty and staff.
- This group of students meet twice a month before school to plan special events for RMS.



Rochester Memorial School
16 Pine Street~Rochester, MA 02770
(508) 763-2049



Heidi J. Letendre, Interim Principal
heidiletendre@oldrochester.org

Charles West, Assistant Principal
charleswest@oldrochester.org

- They also just completed their donation drive for Damien's Pantry.

Curriculum and Assessment Updates:

- Thank you to Mrs. Sollauer and Mr. Huckabee for their planning of Hour of Code week at RMS. Students enjoyed the challenges of coding and testing their work.
 - Our first graders practiced the concept of repeat loops using an unplugged activity with plastic cups and clapping patterns. Through rhythm and repetition, students discovered how computers follow instructions and why loops make code more efficient.
 - Fifth graders had an introduction to programming logic and digital creativity. They designed and animated their own sprites. Their creations could spin, swim, wander, and respond to code they wrote themselves.
 - Third grade students used problem solving skills to code their "farmers" to harvest crops of corn.
- There were 25 sixth graders that participated in a Job Alike experience with Mrs. Forns through OpenSciEd. This was a full day of students working to solve a real world problem from a company. The students were in groups and needed to work together as a team to come up with a plan. This was an amazing experience for everyone.
- Middle of the Year Assessments, Aimsweb Math & DIBELS, are taking place throughout January.
- Data meetings will take place after the testing window to identify instructional focus areas for all students.
- Susan Looney, Math Consultant, will return to RMS on Monday, January 12th (K-2) and January 20th Grades 4-6.
- FlyFive Lessons begin this month.
- Marion Institute visited RMS 3rd graders for another learning session about the importance of bees and bee keeping that supports our ecosystems.

School Council Meeting:

- The School Council last met on Tuesday, November 18th and reviewed the current School Improvement Plan and highlighted our areas of completion and areas needing additional work.
- The council members will also review the proposed draft FY27 Calendar for feedback.
- The next meeting is scheduled for January 20, 2026.

Upcoming Dates:

- Sunday, January 18th: Providence Bruins Game at 3:05-RMS Students Singing the National Anthem



Rochester Memorial School
16 Pine Street~Rochester, MA 02770
(508) 763-2049



Heidi J. Letendre, Interim Principal
heidiletendre@oldrochester.org

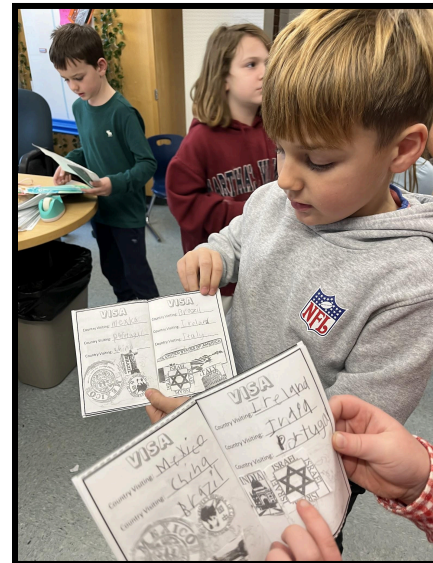
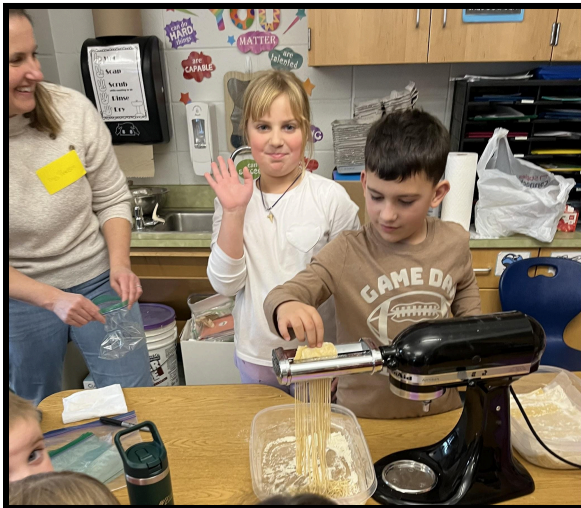
Charles West, Assistant Principal
charleswest@oldrochester.org

- Monday, January 19th: No School in Honor of Martin Luther King Jr. Day
- Wednesday, January 28th: Early Release Day-Dismissal begins at 12:25PM
- Wednesday, January 29th: 4th Grade Chorus Presents "Celebrate the World" with a 9:15 performance and 6:30 PM performance for families

PTO:

- Tuesday, January 13th at 7:00 PM in our cafeteria
- Thank you to our PTO for organizing the holiday treat cart for faculty and staff prior to vacation week.

Grade 2 Celebrates Holidays Around the World



Mrs. Forns, 6th grade teacher leads students with a Job Alike Project through OpenSciEd





Rochester Memorial School
16 Pine Street~Rochester, MA 02770
(508) 763-2049



Heidi J. Letendre, Interim Principal
heidiletendre@oldrochester.org

Charles West, Assistant Principal
charleswest@oldrochester.org

RMS Jazz Band



Classroom Holiday Performances



Anne M. Fernandes
515 Snipatuit Road
Rochester, MA 02770

November 20, 2025

REC'D ROCHESTER TOWN CLERK
NOV 20 '25 AM 10:22

Dear Clerk Barrows:

I hereby resign my position as a member of the Rochester Memorial School Committee effective immediately, Thursday, November 20, 2025.

I am grateful to have worked with students and families in the town in which I live. I wish the best for all stakeholders as they pursue exemplary education for our students. The district's children deserve the best it can provide.

Sincerely,



Anne M. Fernandes

annefernandes@oldrochester.org

c.c. Kate Duggan kateduggan@oldrochester.org

c.c. Adam Murphy amurphy@townofrochester.com

c.c. Michael Nelson michaelnelson@oldrochester.org

School Calendar 2026-2027 DRAFT

July					2026					August					2026					September					2026				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F										
		1	2	3	3	4	5	6	7			[1]	2*	3	4E**														
6	7	8	9	10	10	11	12	13	14	7	8	9	10	11															
13	14	15	16	17	17	18	19	20	21	14	15	16	17	18															
20	21	22	23	24	24	25	26	27	28	21	22	23X	24	25															
27	28	29	30	31	31					28	29	30																	
7/3 - Independence Day Observed										8/31 All Staff Report					[] Prof. Devl. Day					*Opening Day - Gr. 1-12									
															E** - K First Day and Early Dismissal														
															9/7 - Labor Day														
															X - Prof. Dev. All Schools Early Release														
										20 days					20 days accrued														
October					2026					November					2026					December					2026				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F										
			1	2	2	[3]	4	5	6		1	2	3	4															
5	6	7	8	9	9	10	11	12	13	7	8	9	10	11															
12	13	14	15	16	16	17	18	19	20	14	15	16	17	18															
19	20	21	22P	23P	23	24	25E	26	27	21	22	23E	24	25															
26	27	28	29	30	30					28	29	30	31																
10/12- Columbus Day P- Elementary - Early Dismissal Parent Conf.										[]-Prof. Devl. Day 11/11 - Veterans' Day E- Early Dismissal for Students & Teachers 11/26-27 Thanksgiving Vacation					E- Early Dismissal for Students & Teachers 12/24-12/31 Holiday Vacation														
21 days					41 days accrued					17 days					58 days accrued					17 days					75 days accrued				
January					2027					February					2027					March					2027				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F										
				1	1	2	3	4	5	1	2	3X	4	5															
4	5	6	7	8	8	9	10	11	12	8	9	10	11	12															
11	12	13	14	15	15	16	17	18	19	15	16	17	18	19															
18	19	20	21	22	22	23	24	25	26	22	23	24	25	26															
25	26	27X	28	29					29	30	31																		
1/1 Holiday Vacation 1/18 - Martin Luther King, Jr. Day X - Prof. Dev. All Schools Early Release										2/16-2/20 School Vacation					X - Prof. Dev. All Schools Early Release														
19 days					94 days accrued					15 days					109 days accrued					23 days					132 days accrued				
April					2027					May					2027					June					2027				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F										
			1	2	3	4	5	6	7		1	2	3	4															
5	6	7	8	9	10	11	12	13	14	7	8	9	10	11															
12	13	14	15	16	17	18	19	20	21	14	15*	16	17	18															
19	20	21	22	23	24	25	26X	27	28	21	22	23**	24	25															
26	27	28	29	30	31					28	29	30																	
4/19-4/23 School Vacation										5/31 - Memorial Day X - Prof. Dev. All Schools Early Release					* 180th Day, Early Release 6/18 - Juneteenth (observed) **185th Day, Early Release														
17 days					149 days accrued					20 days					169 days accrued					11 days					180 days accrued				
Holidays - No School for Students and Teachers										Start & End Times:					Early Dismissal Times (Codes X E)										Code P				
7/4 - Independence Day					7:20 a.m. to 2:04 p.m.					ORR Jr. & Sr. High Schools					11:30 a.m.					N/A									
9/7- Labor Day					ORR Jr. High School					Center & Old Hammondtown					12:20 p.m.					11:30 a.m.									
10/12- Columbus Day					ORR High School					Sippican School					12:20 p.m.					11:30 a.m.									
11/11 - Veterans' Day					7:30 to 2:03 p.m.					Rochester Memorial School					12:30 p.m.					12:30 p.m.									
11/26 - Thanksgiving Day					Center School & OHS					Approved by the Joint School Committee xx.xx.xxxx www.oldrochester.org																			
12/25- Christmas day					8:30 a.m. to 2:45 p.m.																								
1/1- New Year's Day					Sippican School																								
1/18 - Martin Luther King, Jr. Day					8:40 a.m. to 2:57 p.m.																								
2/15 - Presidents' Day					Rochester Memorial School																								
4/19- Patriots' Day					8:40 a.m. to 3:00 p.m.																								
5/31 - Memorial Day																													
6/19 - Juneteenth (observed 6/18)																													

READS Collaborative Annual Report for 25-26

READS Collaborative

Promoting the success and well-being of every learner since 1974



Regional Educational Assessment and Diagnostic Services (READS) Collaborative

105 East Grove St., Middleborough, MA 02346

READS Collaborative's mission is to provide creative, flexible solutions that promote the success and well-being of each child, adolescent and adult learner.

www.readscollab.org



Approved by the Board on Thursday, TBD

READS Collaborative is a multi-purpose, public organization established under Chapter 40 of the General Laws of the Commonwealth of Massachusetts that specializes in the development of regional programs and services for school-age children with disabilities. READS is governed by a Board of Directors that is composed of the school superintendents from each of the 20 Member Districts.

Leadership at READS Collaborative

READS Collaborative is governed by a Board of Directors which consists of the superintendent from each Member District.

Executive Committee as of December 2024

President – Jeffrey Schoonover, Superintendent, Somerset and Somerset-Berkley Regional

Vice-President – Carolyn Lyons, J.D., Superintendent, Middleborough

Secretary/Clerk – Melissa Ryan, Superintendent, Berkley

- Felicia Moschella, Ph.D., Superintendent, Abington
- Paula Bailey, Ed.D., Superintendent, Acushnet
- Ryan Powers, Superintendent, Bridgewater-Raynham Regional
- Alexandre Magalhaes, Ed.D., Superintendent, Bristol-Plymouth Regional Technical
- Priya Tahiliani, Ed.D., Superintendent, Brockton
- Scott Knief, Superintendent, Carver
- William Runey, III, Superintendent, Dighton-Rehoboth Regional
- Gina Williams, Ed.D., Superintendent, East Bridgewater
- Barbara Starkie, Ed.D., Superintendent, Freetown-Lakeville Regional
- Michael Nelson, Superintendent, Marion, Mattapoisett, Rochester
- Jennifer O'Neill, Ed.D., Superintendent, Norton
- John Cabral, Superintendent, Taunton
- Mark Bodwell, Superintendent, West Bridgewater
- Jeffrey Szymaniak, Superintendent, Whitman-Hanson Regional

Special Education Administrators Advisory Committee

- James Robbins., Abington
- Kimberli Bettencourt, Acushnet
- Melissa Abrego, Berkley
- James Leonard, Bridgewater-Raynham Regional
- Amy Cohen, Bristol-Plymouth Regional
- Jami Langley, Brockton
- Melissa Leary, Carver
- Marie-Juanita Digioia, Dighton-Rehoboth Regional
- John Phelan, East Bridgewater
- Kelly Steele, Freetown-Lakeville Regional
- Jamie Curley, Ed.D., Marion, Mattapoisett, and Rochester
- Jennifer Healy, Middleborough

- Cassandra Russo, Norton
- Megan Ashton, Somerset and Somerset-Berkley Regional
- Amy Moynihan, Taunton
- Kathleen Marble, West Bridgewater
- Christine Godino, Whitman Hanson Regional

READS Collaborative Administration as of December 2024

- Dina Medeiros, M.Ed. C.A.G.S., Executive Director
- Lindsey Albernaz, CPA, Business Manager
- Michelle Holden, Administrative Assistant to the Executive Director
- Bethany Estrella, OTD, Program Director, District Services
- Erinn Fauteux, Program Director, READS Academy PreK-12+
- Rebekah Marchilena, Program Director, Deaf and Hard of Hearing Program
- John Dorn, Psy.D., Neuropsychologist
- Christine Shea, Technology Director
- Linda Woodcock, Clinic Manager

READS Collaborative Treasurer – Patrick Meagher

READS Collaborative Mission Statement

The mission of READS Collaborative is to provide creative, flexible solutions that promote the success and well-being of each child, adolescent and adult learner.

Guiding Beliefs and Core Values

- **RESPECT** for each other through strong connections to students and families fosters active engagement in the student's education.
- **ENCOURAGEMENT** of a sense of belonging and responsibility for the community is essential to student social and emotional well-being.
- **ACHIEVEMENT** promotes a sense of comfort, confidence and growth when an individual's needs are met. Continuous assessment of programs and services assures student learning, achievement and growth.
- **DETERMINATION** is an essential trait to cultivate in order for students to contribute to an increasingly diverse, complex, technological, and rapidly changing global society.
- **SUCCESS** of the students, and the organization, is accomplished through a respectful approach to shared decision-making, meaningful encouragement, recognition of achievement and determination to continuously improve.

Vision Statement

- Students acquire skills to foster academic and linguistic growth and strengthen social, emotional, and physical well-being in a safe, healthy, supportive and inviting learning environment. The staff of **READS**

Collaborative takes pride in the fact that students recognize that the entire staff respects them, encourages them to reach their potential and supports them in the achievement of their goals.

- **READS Collaborative** emphasizes determination as the key to achieving academic growth and to preparing for a successful transition to a general education setting, higher education or vocation, and a productive adult life.
- **READS Collaborative** continues to utilize the highly specialized educators, administrators, clinicians, therapists and assistants who work diligently to improve the educational outcomes and promote successes for children, adolescents and adults. **READS Collaborative** continues to provide these individualized, caring, educational settings and services to students through the collaboration of member districts.

READS Collaborative is a non-profit, public educational organization that specializes in the development of regional educational programs for children with low incidence disabilities. READS Collaborative provides diagnostic services, therapeutic services, assistive technology consultation, summer programming and professional development throughout the region. READS Collaborative provides comprehensive educational programming for students with emotional and/or social challenges and students who are Deaf or hard-of-hearing.

READS Collaborative is focused on the mission to *provide creative, flexible solutions that promote the success and well-being of each child, adolescent and adult learner*. READS Collaborative provides individualized, caring educational settings and services for students with disabilities through the collaboration of 20 Member Districts. This collaboration results in cost savings to Member Districts and provides individualized support and interventions that districts may not be able to provide on their own.

READS Collaborative builds connections between students, families, school districts and community services. READS Collaborative improves the educational outcomes for children and families of area communities by providing services through a highly specialized, trained staff of educators, administrators, therapists and assistants. Students participate in educational experiences at READS Collaborative that improve their opportunities for passing state tests, receiving a high school diploma and exploring options for higher education or employment.

Information on Programs and Services Provided by the Collaborative

General Statistics

- READS Collaborative was established in 1974
- Years in Service – 51
- Employees – 187
- 20 Member Districts:
 - Abington, Acushnet, Berkley, Bridgewater-Raynham Regional, Bristol-Plymouth Regional Technical High School, Brockton, Carver, Dighton-Rehoboth Regional, East Bridgewater, Freetown-Lakeville Regional, Marion, Mattapoisett, Norton, Middleborough, Rochester, Somerset, Somerset-Berkley Regional, Taunton, West Bridgewater, Whitman-Hanson
- Total Member and Non-Member Districts Served – 20 Members, 35+ Non-Members

Programs Sites

Norton, West Bridgewater, Middleborough, Taunton (Bristol-Plymouth Regional Technical High School)

Enrollment

- READS Academy – 101 students
- Deaf and Hard of Hearing Program – 52 students
- Family Success Partnership – 45 families
- District Services - approximately 500

Programs and Services Provided to Member and Non-Member Districts

● Administrative Mentoring
● Alternative Education/Therapeutic Intervention Program PreK -12+ Public Day Program - READS Academy Program
● Assistive Technology Assessments and Consultation
● Augmentative and Alternative Communication (AAC) Assessments and Consultation
● Clinical Evaluations (Neuropsychological, Risk Assessments, Personality, Psycho-educational)
● Deaf and Hard-of-Hearing Program (PreK-12+)
● District Services (Related Services, Therapeutic Intervention, and Multi-Disciplinary Support)
● Early Intervention – Specialized Deaf and Hard of Hearing Services including speech and language services (birth to 3)
● Educational Audiology Services (Central Auditory Processing Assessment, Educational Audiology Consultation, Environmental Assessment, and Audiological Assessment)
● Family Success Partnership (Wraparound Services)
● Grant Applications, as a collaboration of districts
● In-District Program Consultation
● Program Evaluations and Consultation to School Districts
● Program Evaluation
● Professional Development
● Social Emotional Learning and Behavioral Health Consultation
● Summer Programs
● Teacher of the Deaf Services (Consultation, Direct Service, Observational and Standardized Assessment, and Functional Listening Evaluation)

Staff Demographics **Indicates part-time or per diem staff*

Administrators/Directors Executive Director (1) Business Manager (1) Program Directors (3) Assistant Program Director (Academy)(1) Technology Director (1) Clinical Directors (Academy)(2) DHH Team Chair (1) Clinic Manager (1)	11	Administrative Support Personnel Administrative Assistant to Executive Director (1) Human Resources Coordinator (1) Accounts Payable and Receivable Coordinator (1) Administrative Secretary (1) Administrative Secretary to District Services Director (1) Admissions Coordinator - Academy (1) Technology Support Specialist (1) *Interpreter Coordinator - DHH (.5) *Payroll Clerk (.5) *Transcriptionist (.2)	8.2
Educators – includes Special Education classroom teachers, Teachers of the Deaf, Reading Specialists, *Art, and PE teachers, etc.	*35	Special Education Secretaries Program Secretaries	4
Teacher Assistants – includes Assistant Teachers and 1 to 1 support	42	Counselors	11
*Occupational Therapists & Assistants	7	Nurses	2
*Physical Therapists & Assistants	5	Family Success Partnership Social Workers	3
*Speech/Language Pathologists & Assistants	9	*American Sign Language Interpreters	17.5
*Clinical Psychologists	3	School Psychologists	1
*Audiologist	1	Bus Driver	0
*Assistive Technology and AAC Specialist	2	Substitutes	7
Facilities Manager	1	Treasurer	.5

Progress toward Achieving the Objectives and Purposes Set forth in the Collaborative Agreement and Strategic Plan

The **READS Collaborative Agreement** sets forth the purpose of the collaborative as:

“The Collaborative shall conduct and/or provide programs and/or services for, but not limited to, special needs children, needs assessment and recommendations, and in-service education. In addition, the Collaborative shall provide

diagnostic testing, evaluation, and recommendation in a variety of areas, including, but not limited to, medical, psychological, educational, audiological, ophthalmological, speech and language, and physical and occupational therapy. Such programs and/or services shall maximize cost efficiency and program effectiveness through a collaborative effort.

The focus of READS Collaborative is the provision and creation of special education programs and services in the least restrictive environment, the provision of diagnostic assessments for children within the local communities, and the delivery of professional development for educators.

The overall objectives of READS Collaborative are:

- 1. to complement the educational programs and services of districts in a cost-effective manner;*
- 2. to improve the academic growth of students;*
- 3. to provide a range of diagnostic educational assessments for local districts;*
- 4. to offer quality professional development opportunities to general and special education teachers and related service providers; and*
- 5. to expand programs and services in a manner consistent with the needs of the Member Districts.”*

The **READS Collaborative Strategic Plan** for 2024 -2029 sets forth the following priorities.

- **Priority #1:** Implement Programs that Prioritize the Health, Safety, and Sense of Belonging for All Students and Staff
- **Priority #2:** Develop a 5 Year Plan for Recruiting and Retaining Diverse Highly Qualified Staff that Provides for the Development of their Skills in Educating High Needs Students from All Backgrounds
- **Priority #3:** Review and Strengthen Curriculum and Improve the Fidelity of Specialized Supports
- **Priority #4:** Provide Programs and Services that are Cost-Effective as well as High Quality and Evidence-Based to Ensure that READS is the Preferred Provider for its 20 Member Districts.

Program Specific Progress Toward Achieving the Objectives and Purposes Set forth in the Collaborative Agreement and Strategic Plan

The approval for the updated READS Collaborative Agreement by the Board, Members’ School Committees and the DESE has resulted in the official addition of both Brockton Public Schools and Whitman-Hanson Regional School District effective July 1, 2024.

A brief overview of the actions taken in the past year to meet the 5 objectives of READS Collaborative as set forth in the Collaborative Agreement are:

- 1. To complement the educational programs and services of districts in a cost-effective manner;**
 - a. Grants received: Safe and Supportive Schools extension Grant
 - b.
- 2. To improve the academic growth of students;**
 - a. Enrollment by May 2025 included 110 (includes 9 students scheduled to graduate) up from 100 students the previous year at the Academy for grades PreK-12+ including the West Bridgewater campus. .
 - b. Enrollment for the DHH Program by May 2024 included 52 Students from 25+ neighboring member and non-member school districts.
 - c. The READS Academy has increased the number of staff certified in CPS (collaborative Problem Solving) to 4 staff members with 5 staff members completing their training to be a CPS Trainer

- through Mass General Think:Kids. The number of current trainers ensures sustainability for the CPS philosophy and interventions at the READS Academy.
- d. **The Academy proudly graduated 9 students as part of the Class of 2025 from both campuses** (Middleboro and West Bridgewater).
 - e. **The DHH Program had 3 students graduate from Bristol Plymouth Regional Technical School and the Norton High School as part of the Class of 2025.**
3. **To provide a range of diagnostic educational assessments for local districts;**
- a. READS Clinic continues to offer valuable psychoeducational, neuropsychological, risk, and personality assessments. The Clinic has added the administration of the ADOS (Autism Diagnostic Observation Schedule), a standardized assessment used to diagnose autism spectrum disorder (ASD). Survey feedback regarding READS Clinic evaluations from districts, families, and other stakeholders continues to be very positive. In total, the READS Clinic completed 252 evaluations during the 24-25 school year.
 - b. READS District Services continues to offer Assistive Technology, Augmentative and Alternative Communication, Speech and Language, Occupational Therapy, Physical Therapy, Adapted Physical Education, Central Auditory Processing, Functional Listening Evaluation, Educational Audiology, and Audiological Assessments, and other assessments as requested. Collectively, District Services staff completed over 227 evaluations for the 24-25 school year.
4. **To offer quality professional development opportunities to general and special education teachers and related service providers;**
- a. This year READS has offered or coordinated several professional development sessions:
 - i. Educator Evaluation for Administrators was provided in September 2024
 - ii. Collaborative Problem Solving through MGH Think:Kids made CPS Essentials Training accessible through the Mental Health Grant was provided to READS staff with opportunities for member and non member districts.
 - iii. READS Collaborative staff created and provided a professional development series for paraprofessionals totaling 12 hours of professional development.
5. **To expand programs and services in a manner consistent with the needs of the Member Districts.**
- a. The wraparound services known as Family Success Partnership has continued to broaden the scope of support and services to families and school teams through increased offerings. FSP clinicians provided support to 45 families in 4 districts.
 - b. READS Academy continues its important work with Collaborative Problem Solving. READS Academy now has 5 of its own CPS certified Trainers as of June 2025. This ensures the implementation of CPS sustainability.
 - c. District Services added new contracts for the 2024-2025 school year for the following services and districts:
 - i. OT : BICO Homecare, Clarke School for the Deaf (Taunton, Waltham), Norton Homecare
 - ii. PT : BICO Homecare, Clarke School for the Deaf (Taunton, Medway, Waltham, Watertown), Franklin Homecare, Norton Homecare
 - iii. APE : Silver Lake Regional
 - iv. Speech : BICO Homecare, Norton Homecare
 - v. Teacher of the Deaf Itinerant Services: Argosy Charter, Arlington, Diman Regional, Fairhaven, Foxborough Regional Charter, Hull, New Heights Regional Charter, Seekonk, TEC, Whitman-Hanson, Wrentham
 - d. District Services also filled the short term coverage needs for the following services and districts in 2024-2025:

- i. OT : Carver Homecare (April 2025 - June 2025), East Bridgewater Public Schools (April 2025 - June 2025)
- ii. PT : Carver Homecare (April 2025 - June 2025), Falmouth (November 2024 - December 2024), Braintree ESY, Bridgewater-Raynham Homecare ESY, Plymouth ESY
- iii. Speech : BICO ESY, Carver Homecare (April 2025 - June 2025), East Bridgewater Public Schools (April 2025 - June 2025)
- e. In an effort to meet the growing needs of member and non-member districts, District Services hired an additional one full-time and one part-time Teacher of the Deaf, one part-time Speech and Language Pathologist Assistant, two part-time Occupational Therapy assistants.
- f. DHH now has 17.5 ASL interpreters to address the growing need of individualized educational programming for its students, which includes maximum inclusive opportunities.

Progress Toward Achieving the Objectives in READS Strategic Plan

The READS Collaborative Strategic Plan for 2024 -2029 sets forth the following priorities.

- o Implement Programs that Prioritize the Health, Safety, and Sense of Belonging for All Students and Staff
 - READS Collaborative has contracted with CrisisGo for implementation of an emergency system to alert Deaf and Hard of Hearing (DHH) staff and students within the DHH Program starting in August 2025.
 - CrisisGo management system for screening visitors will also be implemented for both of the READS Collaborative school buildings (44 Bedford Street, Middleborough and 399 Old Colony Road, Norton). There will be a CrisisGo visitor check-in screener system set up at both Suite A and B entrances located at 44 Bedford Street, Middleborough and the main entrance at the 399 Old Colony Road, Norton location.
 - READS Academy has notified families and students of the new “No Cell Phone Use Policy” for the beginning of the 25-26 school year. Yondr pouches will be used to allow students to safely secure their cell phones while in their possession. Parents/Guardians were offered an informational question and answer session scheduled for June 11th, 2025.
- o Develop a 5 Year Plan for Recruiting and Retaining Diverse Highly Qualified Staff that Provides for the development of their Skills in Educating High Needs Students from All Backgrounds
 - Dr. Beth Estrella, Director of District Services, and Mrs. Rebekah Marchilena, DHH Program Director, updated the READS Collaborative Mentoring Program and onboarding process.
- o Review and Strengthen Curriculum and Improve the Fidelity of Specialized Supports
 - The Executive Director has collected a master list of the current curriculum used and current needs for both the READS Academy and DHH Programs.
- o Provide Programs and Services that are Cost-Effective, as well as High Quality and Evidence-Based, to ensure that READS is the Preferred Provider for its 20 Member Districts.
 - READS Collaborative has purchased the building located at 399 Old Colony Road, Norton effective June 3rd, 2025 to address DHH Program space needs.
 - Planning for necessary renovations to the building located at 399 Old Colony Road, Norton have already been initiated with implementation beginning immediately after purchase is official.
 - Securing the additional space needs has solidified planning to ensure READS DHH students will continue to be part of Norton Public Schools. READS Collaborative and the host district of Norton Public Schools has signed a 3-year contract ensuring inclusion opportunities for DHH students in grades K-12+

Progress toward the objectives in the Strategic Plan are included within the description of each corresponding program heading below.

READS Academy Program Overview

READS Academy's location at 44 Bedford St. in Middleborough consists of one public day school building that houses two schools: Academy PreK-6 and Academy 7-12+.

READS Academy is a therapeutic public day school that establishes strong connections within the school community. The Academy serves children and adolescents between the ages of 3 to 22 who have been diagnosed with emotional, behavioral, neuro-developmental and learning disabilities, and require specialized instruction and services to meet their IEP goals. The mission of READS Academy is to facilitate a student's personal growth on an emotional and psychological level and to provide a structure for improving interpersonal and social skills through academics and counseling. The Academy is a highly structured program offering individualized and small-group academic instruction, individual and group counseling, and individualized emotional support and intervention. Therapeutic services such as individual and group counseling, speech/language therapy, occupational/physical therapy, specialized reading support, and adaptive physical education are also available. READS Academy promotes student learning success within the Massachusetts Curriculum Frameworks and the MCAS. The school operates on a 10-month calendar with an Extended School Year 5-week summer program.

The community at READS Academy cares for the students individually and collectively throughout the school year. This is especially evident during the holidays, which can be particularly difficult for students in the Academy. The Kindness Closet accepts donations and provides gift baskets, food items and gift cards to families in need. The Emporium is filled with donated items, including clothing, that students can select for themselves or wrap and gift to their family members. The Emporium has expanded in this past year and is available year round.

Students' successes are measured and documented using READS Analytics. The READS Analytics tool gathers data for review by staff, students, and IEP teams in the following areas: Social Emotional Learning Skills, Employability Skills and Academic Skills. The analytics tool continues to provide data that is integral to instruction, assessment, intervention and team discussions around students' readiness to return to their home school district.

READS Academy Assessment Services

READS Academy offers short-term placement for Assessment Services at all grade levels, including the preschool classroom. The Assessment Services are designed to assist Special Education Teams in identifying the needs of students. The Assessment Services include comprehensive clinical and educational evaluations in a classroom environment that is supported by individualized counseling and therapeutic interventions. Evaluation Data is gathered through a variety of tools to assist the educational team in educational planning and placement at the conclusion of the assessment period. READS leadership model at READS Academy includes a full time Admissions Coordinator PreK-12+ whose sole responsibility is to process intakes / referrals from surrounding districts. This includes coordinating communication between READS, districts and families, providing program tours, and classroom visits.

READS Alternative Learning Program Supports (ALPS)

All READS students attend school in person with exceptions for those requiring short-term alternative programming due to safety and other circumstances requiring alternative learning program support (ALPS) interventions. ALPS works with a student's team to develop a highly specialized continuum of temporary or interim individual intervention for a child whose circumstances and level of need require such support.

In addition, students may require and be provided with short-term tutoring support per the recommendation of the student's educational team.

Therapeutic Support and Services in All READS Academy Locations include:

- Individual and group counseling
- Student Success Plans, behavior support and intervention daily
- Social skills training daily
- Therapy dogs (2), an additional 2 therapy dogs will make scheduled visits for students
- Family engagement through daily/weekly contact with parents and guardians
- Academic Support provided across all locations to promote college and career readiness that includes:
 - Individualized and small group academic instruction
 - Technology Instruction PreK-12
 - MCAS preparation and support
 - Reading Intervention
 - Pre-vocational training
 - Fine Arts education opportunities
 - Employability Skills (9-12+)
 - Dual Enrollment opportunities at Massasoit Community College
- READS Analytics data collection and analysis that supports academic and therapeutic intervention planning and discussions at Team meetings
- Consultation to referring school districts

READS Academy - PreK-6 School at Bedford St., Middleborough

READS Academy Program Director Erinn Fautuex supervised programming that serves the students, families and districts in preschool to grade 6. She was supported by the Assistant Program Director, Missy Sorrenti. In addition, the PreK-6 School was also supported by Clinical Director, Carrie Smith. The special educators, assistants and therapists have experience and specialized training in promoting self-regulation and social development for this age group.

Therapeutic supports include individual counseling, group counseling, and classroom community building activities. In addition, counselors are available for daily check-ins as needed.

READS incorporates hands-on, project-based learning to engage students at all levels. The Academy is a Project Lead the Way school and has a dedicated makerspace that provides additional opportunities for students to engage in STEAM activities.

READS Academy has a one-to-one for Chromebooks for student use and utilizes Google Apps for Education, Class Dojo and other applications to provide families with access to student learning.

The elementary students continue to learn science skills related to the health fields through implementation of augmented reality devices received through the MA Capital Skills Grant. High Impact Wonders ELA curriculum was purchased for grades K-6 in 2024 and has been fully implemented. Students in grades PreK - 6 also participate in art and physical education classes.

READS Academy - 7-12+ School at Bedford St., Middleborough

READS Academy programming for grades 7-12+ was also led by Program Director Erinn Fautuex along with Assistant Program Director, Missy Sorrenti. Students in grades 7-12+ had their own Clinical Director, Doreen Souza, supporting staff and students. The READS Academy's specialized staff included 3 full time counselors as well as special educators and assistants with experience and specialized training in promoting self-regulation and social development. During FY25, an additional full time Work-Based Learning Coordinator was hired to oversee the enhancement and expansion of work-based learning education, internship, and employability opportunities. READS also had access to 4 therapy dogs at the grades 7-12 school to assist students with emotional regulation and motivation to engage in school work or socialization.

Students at READS Academy acquire empathy and a sense of social justice through organized student council activities to raise funds for worthy causes. The students and staff have raised hundreds of dollars for organizations such as the Hoyt Foundation, Jimmy Fund, Susan G. Komen Breast Cancer Fund and Hurricane Relief.

Community members donate new and gently used items to the school Emporium where students can use "READS bucks" earned for acts of kindness and behavior levels to purchase household items, clothes and gifts for themselves and family members. There has been a significant increase in the need to provide food and clothing directly to students and their families. In response, the Academy expanded the "Kindness Closet" to provide food staples that students can take home to share with their families.

READS Academy for grades 7-12+ has a one-to-one for Chromebooks for student use and utilizes Google Apps for Education and other applications to provide families with access to student learning.

READS Academy 9-12+ offers pre-vocational tracks within the public day high school, such as:

- Industrial Technology:
 - 3-D and Laser Printing Lab
 - Assembling, repairing and maintaining materials constructed with hand tools
- Culinary/Food Service: Leading to Serve Safe Certification through the Middleborough Health Department
- Print Shop: Using state-of-the-art software and devices including a 3D printer to fulfill orders from READS and community entities.
- Health Services: Incorporating patient care through the use of simulation equipment including mannequins and adaptive equipment and new augmented reality learning stations.
- Digital Media: Digital illustration, concept art
- Capital Skills Grant - Welding: Virtual welding units, related welding equipment and materials and augmented reality learning stations were introduced in the fall of 2022 and continued in the 23-24 school year. Currently exploring other virtual vocational skills education.

Dual Enrollment

READS Academy offers opportunities for Dual Enrollment in partnership with Bristol Community College and Bay State College according to student interest.

Work-Based Learning Program

READS Academy offers a Work-Based Learning (WBL) Program for high school students who seek prevocational and vocational training in the form of on-site internships and off-site work study placements. This component of the program offers career readiness, transitional services, and opportunities for students to experience real-life working expectations to build employability skills and helps them to strengthen community connections.

WBL Programming includes Employability Skills Classes, vocational counseling, job shadowing and coaching, on-site internships, and off-site work-study placements as well as focused tutoring for successful performance on MCAS and acquisition of a high school diploma.

Students participated in onsite work-based learning opportunities during the 24-25 school year.

Off-site Work Based Learning

Students are expected to interview for a placement, create a contract addressing specific goals and review how they correlate to the Massachusetts Curriculum Frameworks. These opportunities have been slow to return after the pandemic. Its growth is anticipated with the addition of a full time Work-Based Learning Coordinator. READS Academy staff continue to work toward building students' employability skills to be able to meet the criteria for off-site work-based learning opportunities in the near future.

READS Academy - 9-12 at West Bridgewater Middle Senior High School

READS Academy also offers a substantially separate therapeutic classroom for students in grades 9-12 which is located in the West Bridgewater Middle/Senior High School. Students in this classroom have the opportunity for integration into a mainstream school setting, while continuing to receive specialized academic, behavioral, and emotional support. This placement option is available for students who may be ready to transition from more restrictive educational placements, yet continue to require additional levels of therapeutic and academic support before returning to a full inclusion setting. The team of two teachers and one school psychologist provide specialized support for students as they learn in the general education setting. Special Services (OT, PT, Speech/Language and Specialized Reading Instruction) are also provided in this setting. The students are fully embedded in the life of the West Bridgewater Public Schools including general education classes, school clubs and athletics. The READS Academy Program Director, Erinn Fauteux, supervises programming that serves the students, families and districts of students in the 9-12 classroom.

READS Academy Program Advancement

READS Academy is continuously advancing services that support students in the Academy and students in their home districts. The following are some of the services that have been put in place and have continued over the past year to respond to the needs of students, families and districts.

- Placement of MSW Social Work Interns
- Introduction to Mental Health Programs/Resources/Training Opportunities
 - Collaborative Problem Solving - Think:kids Program from MGH with Dr. Stuart Ablon
 - Social Resilience Model - Professional Development Offering
 - Mental Health First Aid - Trainers available
- Development and Implementation of the READS Analytics Data Tools to:
 - inform IEP Teams in the development of goals and objectives
 - monitor student progress and guide implementation of interventions that support Academic, Behavioral, Social Emotional And Employability Skills
 - enhance Data Driven decision-making around readiness of students to transition to less restrictive educational settings
- Consultation to School Districts: In District Program Reviews, Coaching of Special Educators and implementation of trauma informed SEL and behavioral interventions/supports

- Exploration and review of curriculum to expand pre-vocational and vocational instruction
- Expansion of Early College Access/Dual Enrollment
- Expansion of on and off site Work Based Learning internship placements
- A partnership with Bristol Community College nursing program for students to complete observation hours with READS Academy school nurses was established in 23-24.

READS Academy's Progress toward Achieving the Objectives and Purposes Set forth in the Collaborative Agreement and Strategic Plan

- **Priority #1:** Implement Programs that Prioritize the Health, Safety, and Sense of Belonging for All Students and Staff

* The READS Academy Leadership Team set the groundwork for implementation of Yondr pouches to start in August 2025 for the purpose of securing students' cell phones and other technology in order to make the READS Academy cell free and increase student engagement.

*READS Collaborative contracted with CrisisGo to implement a secure management system for screening visitors to the READS Academy. Implementation to begin in the fall of 2025.

- **Priority #2:** Develop a 5 Year Plan for Recruiting and Retaining Diverse Highly Qualified Staff that Provides for the Development of their Skills in Educating High Needs Students from All Backgrounds

* READS Academy had secured all licensed teachers for the upcoming school year by June 2025. Previous years had required waiver requests for licensure for 1-2 teaching positions at the READS Academy.

* One of the previous school year's counseling interns was hired in April 2025 as a full time READS Academy counselor

- **Priority #3:** Review and Strengthen Curriculum and Improve the Fidelity of Specialized Supports

* The ELA Wonders curriculum was fully implemented for grades K-6

* Character Strong curriculum for Social-Emotional Learning has been fully implemented

- **Priority #4:** Provide Programs and Services that are Cost-Effective as well as High Quality and Evidence-Based to ensure that READS is the Preferred Provider for its 20 Member Districts.

* Referrals to READS Academy have been steady, with some necessitating a waitlist, throughout the 24-25 school year supporting the READS Academy as a preferred provider for our 20 member districts as well as neighboring nonmember districts.

* The READS Academy graduated a total of 9 students in June 2025 from both Middleboro and West Bridgewater campuses. Graduates had plans to enter 4 year and 2 year colleges, the armed forces, and employment.

Deaf and Hard-of-Hearing Program, PreK -12+, EI and Consultation

The Deaf and Hard of Hearing (hereinafter DHH) program is recognized throughout the state for its highly specialized instructional program that provides a broad spectrum of services. The READS Deaf and Hard of Hearing Program recognizes and facilitates all modes of communication as appropriate for each child. The Program Director, Evelyn Rankin, sits on boards for the region and state including an advisory board for the Massachusetts Commission for the Deaf and Hard of Hearing. READS DHH educators, therapists and interpreters contribute to the improvement of programming for children with hearing loss on the state, regional and national levels. Established by the Board of Directors as an essential service in 1979, over the past 44 years the program has educated hundreds of children with hearing loss. The program currently (FY25) serves 50 students in grades PreK-12+ and 16 children (birth to 3) in specialized Early Intervention as of June 2025.

The DHH program offers flexible and wide-ranging programming options within public school settings. There are eight classrooms for children in Preschool through grade 12 located within the Norton Public Schools. There is a second high school classroom option at Bristol-Plymouth Regional Technical High School. The READS DHH program has the only program for Deaf students that is fully matriculated into a vocational high school. It has been stated that “the READS Deaf and Hard of Hearing Program is unmatched in the state.”

Program options range from self-contained classrooms with a Teacher of the Deaf providing maximum support in a small group, to full inclusion in general education settings with appropriate supports tailored to individual students. Instruction is accessible to students through the direct use of American Sign Language, interpreted ASL, use of spoken English, and a variety of specialized instructional techniques that enhance language and literacy for d/Deaf students.

The DHH preschool is a full-day program offering intensive language intervention (ASL and spoken language/listening, as appropriate), sensory-motor integration, Early Childhood Learning Standards and social-emotional skills. Students engage in play-based learning with an early literacy focus incorporating themes based on children’s literature.

Beginning in kindergarten and continuing through elementary grades, students receive academic and language instruction within self-contained classes with a Teacher of the Deaf while they also have opportunities to be included in general education classrooms. Students at this level join hearing peers for Specials classes (Art, PE, Computers, and Music (when accessible), and are increasingly accessing content in the general education classroom with interpreters or other accommodations and supports through the DHH program. Intensive literacy intervention and support is provided throughout the elementary years from two specialized Teachers of the Deaf.

Middle school students are fully included in general education Science classes with interpreters and modifications as needed. Additionally, they join STEM, Tech Ed, PE, Art and Music. Students are included in Math, Social Studies and English classes according to IEP Team recommendations and with appropriate support and services needed to succeed. At the middle school level, students often begin participating in extra-curricular activities with their hearing peers as well. Social emotional learning at this age is fully supported through both the general curriculum and with the assistance of a School Adjustment Counselor. The middle school level also includes programming for students with multiple diagnoses in addition to hearing loss or deafness. This classroom was developed in response to requests from two districts.

Students at both Norton High School and Bristol-Plymouth Regional Technical High School are surrounded with supports that assist them in meeting the competency requirements for a high school diploma or certification of completion. They are able to participate in all school activities including extracurriculars according to their interests. Students in the DHH program who do not have an additional diagnosis to hearing loss will typically graduate from high school within 4 years. Some students attend high school for an additional year or two depending on their IEP transition goals. Students with an additional diagnosis are able to continue with a transition plan that includes placement in the program until the age of 22 as appropriate. Transition planning for these students includes participation in in-school pre-vocational internships & off-site internships as students are ready to do so.

The DHH program provides each child with access to a specialized teacher as well as teaching assistant in the classroom. Currently, Deaf adults, both teachers and assistants, provide in-depth modeling of American Sign

Language in our classrooms. Children have strong spoken language models provided by hearing adults who are also skilled in ASL.

The DHH program provides each child with the skills to effectively use an interpreter in a variety of settings as they become more academically independent. Students in the DHH program learn valuable skills for using an interpreter to access learning, social interaction, extra-curricular activities and formal events. The development of these skills begins in the early grades within the DHH classroom and expands to core academic classes as well as job sites and community events as students prepare for graduation from high school. READS interpreters are certified as achieving a qualifying score on the Educational Interpreter Proficiency Achievement (EIPA) in accordance with regulations and are registered with the Massachusetts Commission for the Deaf and Hard of Hearing (MCDHH).

The DHH program provides each child with speech and language intervention that is specialized to their level of language acquisition, communication mode and type of amplification. The Speech and Language Pathologists and Assistants are fluent in ASL and have specialized skills in working with DHH students. The DHH program provides each child intensive literacy intervention in the early grades and continued support through high school. The Literacy Specialists have specialized training in providing literacy intervention to children with hearing loss and incorporate tools and assessments designed for children who are Deaf or hard-of-hearing.

The DHH program provides children with specialized counseling services through a structured social emotional learning program designed for children with hearing loss in the early grades and ongoing group or individual counseling support as needed at the secondary level.

Students in Norton High School and Bristol-Plymouth programs who have success in graduating in 4 years are entering college or transitioning into a vocation. Students in the lower grades are more successfully reaching grade level academics and transitioning to more general education classes than 10 years ago. The DHH program is improving literacy rates as measured by the Leveled Literacy Intervention Program. The students in the DHH program have qualified for the past several years to send a high school team to the annual Gallaudet Academic Bowl. This trip is possible through the generous support of donations from area businesses, Deaf Community Event funds and funds from the Hearing Loss Association of America. Although unable to qualify for the Academic Bowl in 2024, efforts are being made to recruit and strengthen a Team for FY25.

In partnership with Norton Public Schools, students in DHH have access to one-to-one Chromebooks, Google for Education and other technology. READS has provided each classroom with a state of the art Promethean TouchScreen to replace outdated SmartBoards.

DHH Services Provided in All Locations

- Therapeutic support that includes:
 - ◇ Spoken language skill development
 - ◇ American Sign Language instruction
 - ◇ Speech/Language therapy
 - ◇ Specialized aural habilitation for children with Cochlear Implants and the full range of audition
 - ◇ Explicit literacy instruction
 - ◇ Small group and individual counseling
 - ◇ Educational Audiology consultation
- Academic Support to promote college and career readiness that includes:
 - ◇ Small group & individual instruction
 - ◇ General education classroom participation with supports
 - ◇ Educational Interpreters
 - ◇ School-to-work programming at the high school level
 - ◇ Opportunities to participate in extracurricular activities

Additional services may include:

- ◇ Extra-curricular support
- ◇ Intensive intervention
- ◇ One to one assistant (job coach, nurse, note taker)
- ◇ Occupational/physical/adaptive physical education as needed
- ◇ Vision consultation as needed
- ◇ Extended School Year
- ◇ Functional Listening Evaluations

DHH Early Intervention Specialty Service Provider

READS DHH Educators also serve as Specialty Service Providers through the Department of Public Health to meet the needs of families with children identified with reduced hearing or deafness from birth to age 3. These Early Intervention services focus on building the infant or toddler's communication skills while supporting parents and connecting them to resources and other families with similar experiences.

READS provides specialized instruction and support to children and families through contracts with several Early Intervention Offices. These services are provided per-diem and offer families in-home therapeutic intervention in areas that include: care of cochlear implants; American Sign Language instruction; behavioral intervention; language development; communication development (alternative and augmentative communication if needed); auditory attention skills; fine motor development for sign language proficiency and early literacy.

The number of children receiving specialized services from DHH staff through Early Intervention varies each year. There were currently 16 children receiving in-home services and support to families as of June 2025. READS provides specialized Early Intervention in partnership with EI Centers in Brockton, Taunton, Fall River and others.

Deaf and Hard of Hearing Program's Progress toward Achieving the Objectives and Purposes Set forth in the Collaborative Agreement and Strategic Plan

- **Priority #1:** Implement Programs that Prioritize the Health, Safety, and Sense of Belonging for All Students and Staff

* CrisiGo was secured as a management system for DHH not only for screening visitors, but as a way to alert our Deaf and Hard of Hearing staff and students as to Emergency announcements and notifications. Implementation scheduled to begin in August 2025.

* Additional and necessary classroom spaces were secured through the purchase of the building located at 399 Old Colony rd. Norton, MA . Renovations are needed with a scheduled opening of this new DHH School scheduled for the fall of 2025. This building will house PreK - Grade 3 as well as a classroom for the new Transitions Program addressing the needs of DHH students ages 18-22.

- **Priority #2:** Develop a 5 Year Plan for Recruiting and Retaining Diverse Highly Qualified Staff that Provides for the Development of their Skills in Educating High Needs Students from All Backgrounds

* The DHH Program secured a licensed school adjustment counselor fluent in ASL by June 2025 for the

25-26 school year.

* Members of the DHH Program Leadership Team participated in recruitment opportunities through RIT (Rochester Institute of Technology), Northeastern University, and Gallaudet University.

* The DHH Leadership Team was able to secure two licensed teachers of the Deaf to replace two educators that were previously on waivers.

- **Priority #3:** Review and Strengthen Curriculum and Improve the Fidelity of Specialized Supports

* Two of the DHH Program licensed educators became trainers for Visual Phonics instruction.

- **Priority #4:** Provide Programs and Services that are Cost-Effective as well as High Quality and Evidence-Based to ensure that READS is the Preferred Provider for its 20 Member Districts.

* Securing the purchase of a new DHH School in June 2025 opens the door to increased security in providing Deaf and Hard of Hearing educational services to our member districts and neighboring non-member districts in a cost effective manner.

District Services

The District Services Program is a highly individualized program encompassing a wide variety of services, including consultation, evaluation, and direct services in response to the needs of students and districts in the following areas:

- ◇ Academic Tutoring in the Home
- ◇ Adaptive Physical Education
- ◇ Assistive Technology Assessments and Consultation
- ◇ Augmentative and Alternative Communication (AAC) Assessments and Consultation
- ◇ Central Auditory Processing Evaluations
- ◇ Educational Audiology assessment and consultation
- ◇ Family Success Partnership Counselor (wraparound services)
- ◇ Functional Behavioral Assessments, consultation and training
- ◇ Home-Care Services
- ◇ Occupational Therapy
- ◇ Physical Therapy
- ◇ Professional Development
- ◇ Program Reviews
- ◇ Sensory Integration, evaluation/consultation
- ◇ Speech/Language Evaluation and Intervention
- ◇ Specialized Staffing, including counselors, school psychologists, and AT specialists
- ◇ Summer services
- ◇ Teacher of the Deaf Itinerant assessment, consultation, and direct services

District Services is constantly evolving and expanding services to meet the needs of students and the requests of districts. Director Dr. Bethany Estrella supervises service delivery and evaluations for the students, families and

districts. This year, District Services expanded upon the Teacher of the Deaf Itinerant services and Educational Audiology services, Assistive Technology and Augmentative and Alternative Communication Evaluations, home care services, speech and language therapy, and physical therapy services. The Family Success Partnership (FSP) program supported 4 districts and 45 families. The READS FSP counselors meet with families to set goals that improve outcomes for the family and result in improved learning for the students. Referrals are made by school teams and participation in the services is voluntary.

District Services continues to coordinate and provide Assistive Technology and AAC services. The Assistive Technology/AAC Team is composed of a Speech Pathologist and Occupational Therapist with specialized expertise. This team identifies low, mid, and high-tech assistive/AAC tools that can support students with learning and communication. The AT/AAC team's services also include a software/equipment loan program and a model for sustained support for implementation after the initial assessment and recommendations are made.

District Services excels at providing services to member and non-member districts at reasonable cost that include: FMLA and Maternity coverage, as well as ongoing services of OT, PT, Speech Therapy, TOD, Educational Audiology, AT, and APE. (Please see noted coverages on page 9.) There were 41 AT/AAC evaluations completed during the 24-25 school year. District Services expanded its scope of evaluations to provide Home Assessments/Psychosocial Assessments. District Services completed 111 evaluations (OT, PT, APE, and SLP [including 15 Independent Educational Evaluations]) during the 2024-2025 school year to support 78 member and non-member districts, which is significantly greater than years past. In total, District Services conducted over 220 evaluations for the 2024-2025 school year.

Consultation Services from a Teacher of the Deaf (TOD)

The READS Consulting Team has continued to expand this year due to increased demand. The Consultation services are provided by licensed Teachers of Deaf who currently provide consultation that serves over 150 students in their home schools/districts, across 38 school districts, with 44 evaluations conducted. The consultation model in districts ranges from consulting with a teacher on just a few students on occasion to regular consultation and direct service for multiple days each week for dozens of students.

The Teacher of the Deaf also provides Functional Listening Evaluations for students in districts and assists with initial evaluation for incoming students. Due to increased demand, READS currently has 3 full time and 3 part-time Consulting Teachers of the Deaf.

Educational Audiology Consult

READS Audiologist, Dr. Kristy Lamoureux, provides a variety of consultation services to address the environmental concerns and needs of students in district classrooms as well as within READS DHH classrooms. The requests for educational audiology services continue to expand each year going with 163 audiological referrals, 27 Central Auditory Processing evaluations and 6 Audiological evaluations. These services are billed through District Services.

District Service's Progress toward Achieving the Objectives and Purposes Set forth in the Collaborative Agreement and Strategic Plan

- **Priority 1** - Implement Programs that Prioritize the Health, Safety, and Sense of Belonging for All Students and Staff.

* District Services staff comply with all safety directives from both READS Collaborative and the host schools in which they work.

- **Priority 2** - Develop a 5 Year Plan for Recruiting and Retaining Diverse Highly Qualified Staff that Provides for the Development of their Skills in Educating High Needs Students from All Backgrounds.

* The Director of District Services attends local job fairs, posts positions across platforms, and consistently provides professional development opportunities for all team members.

- **Priority 3** - Review and Strengthen Curriculum and Improve the Fidelity of Specialized Supports.

* The Director of District Services consistently (at least once per year) reviews all assessment and curriculum utilized by related service providers.

- **Priority 4** - Provide Programs and Services that are Cost-Effective as well as High Quality and Evidence-Based to Ensure that READS is the Preferred Provider for its 20 Member Districts.

* District Services continues to offer services to students and families in their schools/homes and has seen an increase in contracts for services across services provided.

READS Diagnostic Clinic and Ancillary Services
Progress toward Achieving the Objectives and Purposes Set forth in the
Collaborative Agreement and Strategic Plan

Clinic

Regional Educational Assessment and Diagnostic Services (READS) was formed in 1974 when superintendents realized that there was a need for close-to-home, cost-efficient diagnostic services for students with disabilities whose needs were not being met in classrooms in their schools. The Clinic was formed to provide assessment services to children between the ages of 3 and 22 years. The Clinic currently provides psycho-educational evaluations, neuropsychological-educational evaluations, risk assessments, personality assessments, and a variety of additional specialized assessments, including specialized evaluations of children with hearing loss. After all aspects of the evaluation have been completed, a post-evaluation conference is scheduled. Families and school personnel are an integral part of this conference and are invited to participate by providing information to supplement the findings of the evaluation team. A comprehensive report is provided with each evaluation.

Referrals to the various programs are accepted at any time during the year and are sent by the Special Education Teams through the Special Education Administrator of the district in which the child resides. Requests are reviewed by the Clinic Manager and Lead Psychologist. Specialized evaluations of children with hearing loss are offered in coordination with the Director of the Deaf and Hard of Hearing Program.

The Clinic provided 213 pre-committed evaluations to Member Districts last year. In total the clinical psychologists conducted 252 evaluations for students from Member and non-member districts during the 24-25 school year. The Clinic provides flexible assessment schedules to accommodate families on an individual basis. The Clinic has found that participation in conferences with districts and families following an evaluation has increased through the use of Zoom due to the reduced impact of driving distances and time constraints. This option for attending a conference will continue to be offered by the clinic.

Districts are permitted to use up to 25% of their pre-committed evaluation slots for Risk Assessments (not

to exceed 5). This expansion of Member's use of clinic slots reflects READS Collaborative's responsiveness to an increased need of the districts as indicated by the Special Education Administrators group and was adopted as general operational practice since the 2019-2020 school year.

Professional Development

READS continues to offer PD that is targeted to meet the requests of the districts. READS offered in person Educator Evaluation training for New Administrators in September 2024 to support both Member and Non-Member Districts. These sessions provided districts with an opportunity to send educators to professional development sessions at a lower cost than individual districts could have procured.

In addition, READS Collaborative created and delivered a total of 12 hours of professional development to the Somerset-Berkley Public Schools paraprofessionals per the request of the district's special education director. Topics included the Role and Responsibilities of a Paraprofessional, Supporting Students Experiencing Mental Health Challenges, Behavior / De-escalation Approaches, Instructional Strategies, Accommodations & Modifications, and Professional Boundaries & Self-Care. The Roles and Responsibilities of a Paraprofessional was also delivered to Taunton Public Schools Paraprofessionals as part of their professional development offerings to their paraprofessionals during the 24-25 school year.

MOEC (Massachusetts Organization of Educational Collaboratives)

READS is an active member of MOEC. MOEC represents the 24 Collaboratives spread throughout the state of Massachusetts. Collectively, the 24 Collaboratives provide programming and services to over 300 member and nonmember public school districts. MOEC provides a wide variety of valuable resources to the state's Collaboratives. This includes, but is not limited to, professional development, sharing of resources, policy development and research, information exchange and networking, and field support and technical assistance.

Cost Effectiveness of READS Collaborative Programs

READS COLLABORATIVE BUDGET SUMMARY - FY25

<i>PROGRAM</i>	<i>FY25 APPROVED BUDGET</i>
Administration	\$1,471,025
Clinic	\$339,920
Clinic Ancillary	\$139,251
Deaf and Hard-of-Hearing Program	\$3,808,167
Academy Program	\$7,191,858
District Services & Ancillary	\$1,718,493
Teacher of the Deaf / Audiological	\$464,618
DHH Summer	\$111,909

READS COLLABORATIVE BUDGET SUMMARY - FY25

<i>PROGRAM</i>	<i>FY25 APPROVED BUDGET</i>
Administration	\$1,471,025
Academy Summer	\$227,819
District Services Summer	\$44,761
Early Intervention	\$13,814
Professional Development	\$12,800
<i>TOTAL FY25 BUDGET</i>	<i>\$15,544,435</i>

The collaborative structure is designed to leverage cost savings on behalf of districts in the provision of programs and services to children with disabilities as well as other collaborations for services. The collaborative's process for the development of the budget provides for a thorough review of revenues and expenses in relation to tuition rates and fees for services. Budget subcommittees of the Special Education Administrators Advisory Group meet for an in-depth review of the following budgets: READS Academy, Deaf and Hard-of-Hearing, District Services and the Clinic. The Personnel Subcommittee and Finance Subcommittee of the Board of Directors and the President of the Board meet jointly to do a further analysis of the proposed budget. The Special Education Administrators Advisory Group meets as a whole to endorse the budget after another review of revenues, expenses, tuition rates and projected service fees. The Board of Directors then meets to review the budget and discuss any additional adjustments prior to a subsequent meeting to vote approval of the budget.

This process provides for multiple avenues for input from the advisory group and the Board. Tuition increases are carefully considered and questioned before endorsement. READS has engaged in a lease of a newly renovated facility to further enhance programming for students and moved the Academy program PreK-12+ into the space as of September 2021. READS Academy tuition saw an increase over the previous 4 years in order to build toward funding for the new location, but continues to be a cost-effective option for districts in the region. The projected impact on tuition was shared with the Board throughout the process.

READS Collaborative sold the previous Academy property located at East Grove Street, Middleborough during the 2022-2023 school year. The proceeds of the sale were added to the general fund. READS leased 8 classroom spaces from Norton Public Schools, 1 space at Bristol-Plymouth Regional Technical High School and 1 from West Bridgewater Public Schools at reasonable rates.

On June 3rd, 2025, READS Collaborative purchased a building located at 399 Old Colony Rd. Norton, MA to alleviate the space shortages within Norton Public Schools. This new building will become the new Deaf and Hard of Hearing School housing students in grades Preschool to grade 3. There is also space within this new building for a Deaf and Hard of Hearing Transition Classroom supporting students ages 18-22. Renovations have been underway with anticipated opening by January 2026. The building is mortgaged for a 5 year note.

READS Collaborative's educational programs provide interventions that promote a student's return to their home district to continue learning as appropriate. Students also receive support that has proven successful in helping them meet competency determinations for a high school diploma, most often within 4 years. Both of these

programmatic goals result in reduced expenses for school districts as students spend fewer years in READS Collaborative, if appropriate, than they might spend in a private placement.

No Membership Fee

READS Collaborative is unique in its membership structure. There is no membership fee. Each of the 20 Member Districts are required to purchase 4 evaluations per year through the READS Clinic. The districts have a choice of using these 'slots' for a psycho-educational evaluation, neuro-psychological evaluation or a risk assessment. This fee for service is the only requirement of membership in the collaborative other than participation in governance, program development and student enrollment. Essentially Member Districts have immediate return for their investment in the collaborative in the form of service.

Competitive Tuition Rates

The costs of services and programs provided by READS Collaborative are highly competitive and result in cost savings to the Member and Non-Member Districts when compared to other out of district placements. The services would not be available in the area if the Collaborative did not coordinate them on behalf of the Board of Directors and in collaboration with the Special Education Administrators Advisory Group. A comparison of tuition rates with private schools and other collaboratives does not yield an accurate or informative description of the multi-faceted cost effectiveness of READS programs and services. However, it does provide a cost savings compared to private schools and competitive costs compared to other collaboratives.

READS is a cost-effective solution in the region for both children with social-emotional challenges and children with reduced hearing or deafness. The READS Academy Program offers a comprehensive therapeutic approved public day program. The READS Deaf and Hard of Hearing Program is the only collaborative program in the state to provide PreK-12+ education in a public school setting allowing for mainstream opportunities for the DHH students as appropriate based on their individual needs. Both READS Academy and the DHH Program have established levels of Tier 1 and 2 tuition rates. Tier 3 tuition rates are for students requiring a dedicated educational assistant. The tiered system offers flexibility for districts in their ability to provide support for students in a cost effective manner. Additional costs for participation in Bristol-Plymouth Vocational Technical High School, non-member costs, support for participation in extracurricular activities, specialized interventions and summer programs are not included in these rates. READS' tuition rates and fees for service are reviewed carefully by the Special Education Directors and the Superintendents who form the Board of Directors and determined to be cost-effective alternatives to private school placements or other agencies given the scope of services provided.

The assessment of cost-effectiveness for programs includes several factors that cannot be measured in tuition alone such as:

- proximity to the child's home district and reduced transportation costs for sending districts in most cases;
- reduced tuition costs for Members;
- higher rate of student return to districts for students in the READS Academy Program after improved self-regulation, resulting in multiple years of savings on tuition;
- increased likelihood of meeting competency determinations for graduation after 4 years of high school for most students (as determined by the Team) rather than the cost of educating them until they are 22 in both the Academy and DHH resulting in multiple years of savings on tuition;
- comprehensive support for families that reduces district day-to-day personnel resources to resolve issues and meet the child's needs thereby reducing the strain on resources of counselors, administrators and educators in the district; and

- provision of specialized services and equipment related to hearing loss in a coordinated manner, rather than reacting to specialized individual needs as they arise, thereby reducing the costly implications of compensatory services, litigation or hearings.

In relation to fees for service, the Collaborative absorbs the liability of health insurance costs and unemployment benefits for specialized service personnel and support personnel. The Clinic, District Services and Ancillary Services (including professional development) are designed to merely recoup the cost of providing the service and compensate the collaborative for administrative costs.

The surplus funds from these services are typically returned to the Member Districts in the form of Clinic Credits and Tuition Credits in the subsequent year thereby providing an additional financial benefit and further reducing the cost of participation in programs and services.

Tuition Credits and Clinic Credits to Districts at the Close of FY25

The READS Collaborative was unable to provide any tuition or clinic credits to districts at the close of FY25.

READS has provided cost-effective solutions to Member Districts since 1974 and will continue to provide those solutions into the future in alignment with the mission statement **to provide creative, flexible solutions that promote the success and well-being of each child, adolescent and adult learner.**



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Appendix A

Strategic Planning Action Steps 2024-2029

- **Priority #1: Implement Programs that Prioritize the Health, Safety, and Sense of Belonging for Students and Staff**
 - 1.1 - Staff, students and families will recognize continuously improved security measures in the buildings controlled by READS
 - 1.2 - The classroom environment is free from student cell phone use which regularly disrupts learning and social emotional well-being
 - 1.3 - Improve the staff attendance
 - 1.4 - Develop a sustainable financial model to expand the training and the implementation of the Collaborative Problem Solving model (CPS)
 - 1.5 - Improve and expand the relationship of READS Academy staff and students with the Middleborough Police Department
- **Priority #2: Develop a 5 Year Plan for Recruiting and Retaining Diverse Highly Qualified Staff that Provides for the Development of their Skills in Educating High Needs Students from All Backgrounds**
 - 2.1 - Successfully recruit highly qualified, diverse staff through a variety of sources
 - 2.2 - Support new and veteran staff to develop their skills, advance their qualifications and broaden their readiness for advancement
 - 2.3 - Raise the public's awareness of the talented, diverse staff and students along with the successes of READS Collaborative.
 - 2.4 - Provide on-going professional development for READS staff on Diversity, Equity, and Inclusion in order to better understand and connect with our students.
- **Priority #3: Review and Strengthen Curriculum and Improve the Fidelity of Specialized Supports**
 - 3.1 Ac. - Improve Literacy instruction, intervention and support services from PreK-12+
 - 3.2 Ac. - Document and refine curriculum for Academy Work-Based-Learning tracks
 - 3.1 DHH - Build up the DHH Early Intervention Program to meet the needs of families of children birth to 3
 - 3.2 DHH - Build a robust DHH High School Transition Program
- **Priority #4: Provide Programs and Services that are Cost-Effective as well as High Quality and Evidence-Based to ensure that READS is the Preferred Provider for its 20 Member Districts.**
 - 4.1 - Offer differentiated, specialized protocols and evaluations through the READS Clinic
 - 4.2 - Offer an expanded menu of Professional Development to READS staff and to meet the needs of member districts

- 4.3 - DHH will expand programs and services to become a leading provider within the state
- 4.4 - Prepare to meet the need for classrooms and school buildings
- 4.5 Ac - Establish processes that provide for the independent financial stability of the Academy program

LEARNING for LIFE



FY2025 Annual Report



To Whom It May Concern:

Attached, you will find the FY25 annual report for the Southeastern Massachusetts Educational Collaborative (SMEC), covering the period of July 1, 2024 to June 30, 2025. This report contains all of the regulatory reporting requirements of MGL Chapter 40, Section 4E, including summarized information about the programs and services offered by the Collaborative during the prior fiscal year, a discussion of the cost effectiveness of each program and service offered by SMEC, information regarding our governance and administration and a discussion of the progress made toward reaching our agency's stated goals and objectives. In addition, our FY25 Independent Audited Financial Statements are complete, and the relevant figures are embedded in this annual report.

During FY25, we continued to prioritize the recruitment of new personnel in order to expand our level of services. We have been fortunate to add several new educators and therapists to our team allowing us to expand our school-age programs and district-based staffing services. Our Board of Directors has been extremely supportive and approved our recommendation to increase our starting salaries and provide additional recruitment and retention benefits for both our school and adult service programs. Despite these advancements, we continue to see the impacts of the ongoing national workforce crisis, which has impacted our ability to further expand our capacity as quickly as we would like. We are hopeful that our recent hiring trend will continue to move in a positive direction.

During this past year, we have been able to further develop our new intensive Early Childhood Program and finalize plans to expand our Multidisciplinary Learning Center to the high school level in early FY26.

Balancing the needs of our students, consumers and staff with the realities and ambiguities of the information coming from our contracted revenue streams creates a difficult business climate for a self-sustaining organization such as ours. SMEC continues to advocate statewide, along with other Educational Collaboratives, for designated funding for Collaborative facilities, workforce development, regulatory relief and program enhancement and we look forward to a return to fiscal and regulatory stability in FY26 and beyond.

We encourage anyone reading this report to use the data contained herein as a brief overview of SMEC and an idea of where our agency may be heading in the future. This report provides a synopsis and fulfills a legislative requirement, but much more information can be found by visiting our website or by contacting any of our program locations or our administrative office(s) to request more information or to set up a personal tour or visit. We'd love to show you around and answer any questions you may have. The best way to get to know SMEC is to speak to those who choose to be part of it. We are proud of our agency and look forward to sharing it with you.

Sincerely,

Catherine S. Cooper, M.Ed., JD
Executive Director

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GENERAL INFORMATION

The Southeastern MA Educational Collaborative (SMEC) is a public Educational Collaborative established in 1975 pursuant to the provisions of MGL Ch. 40, Section 4E. SMEC’s administrative offices are located at 25 Russells Mills Road in Dartmouth. The Collaborative provides services to 10 member school districts and several non-member districts from throughout Southeastern Massachusetts in addition to providing adult services through state contracts.

GOVERNANCE

SMEC membership during FY25 was comprised of the school districts of Acushnet, Dartmouth, Fairhaven, Fall River, Marion, Mattapoisett, New Bedford, Rochester, Old Rochester Regional and Greater New Bedford Regional Vocational Technical High School. Each of these school committees appointed a member to serve on the SMEC Board for the 2024-2025 school year as follows:

BOARD OF DIRECTORS 2024-2025

Melissa Cordeira, Acushnet	Michelle Smith, <i>Vice Chair</i> , Marion
Jack LeBrun, Mattapoisett	Anne Fernandes, Rochester
Brendalee Smith, Fairhaven*	Christopher Oliver, <i>Chair</i> , Dartmouth
Christopher Cotter, New Bedford	Rosemarie Bowman, Old Rochester Regional
Collin Dias, Fall River	
Michael Shea, Greater New Bedford Regional Vocational Technical High School	

LEADERSHIP

In addition to the Board of Directors, the 2024-2025 SMEC leadership team also included the following:

ADMINISTRATIVE TEAM

Catherine Cooper, <i>Executive Director</i>	Christopher Haraden, <i>Director of Business Services</i>
Kimberly Wilmot, <i>Director of Student Services</i>	Sean Mitchell, <i>SAIL Program Director</i>
Sherri Tetrault, <i>Director of Communication and PD</i>	Sharon Donovan, <i>ADH Program Director</i>
Audrey Rodrigues, <i>Human Resources Manager</i>	Charles Farrell, <i>Payroll Manager</i>

* Term ended April 7, 2025.

TREASURER

John Nunes

2024-2025 STEERING COMMITTEE MEMBERS

The SMEC steering committee is comprised of the special education administrators from each member district and serves in an advisory capacity to the SMEC Administrative Team:

Kimberli Bettencourt: Acushnet

Laurie Dionisio: Dartmouth

Tanya Dawson: Fairhaven

Lori Obenchain: Fall River

Jaime Curley: Marion, Mattapoisett, Rochester and Old Rochester Regional

Paul Bottome: New Bedford

Erin Ptaszenski: Greater New Bedford Regional Vocational Technical HS

Mission Statement

SMEC's mission statement, principles and objectives are identified in our Articles of Agreement.

The Southeastern Massachusetts Educational Collaborative (SMEC) provides high-quality programs and services for all children and adults who need specialized instruction or support. SMEC utilizes a team approach to meet the needs of the whole individual in order to achieve greater personal independence and success.



Guiding Principles

- ✓ *We believe that all people have strengths, abilities and gifts and must be treated with respect and dignity regardless of their level of need.*
- ✓ *We ensure that support and services are guided by an individual's evolving needs, goals and preferences.*
- ✓ *We assist each individual to participate and contribute meaningfully to their community through school, work, community service and recreation.*
- ✓ *We believe that all individuals have the ability to learn within a safe, nurturing environment and with the appropriate support.*
- ✓ *We will safeguard each individual's right to privacy, dignity and respect.*
- ✓ *We believe that parents/guardians and families are important advocates and teachers.*
- ✓ *We believe that through collaboration and teamwork we strengthen the resources of school districts and adult agencies to provide the very best programs and services for students and adults.*
- ✓ *We have high expectations for the success of our students, staff, consumers, parents and the community.*
- ✓ *We believe that an effective organization is diverse in perspective, culture and experience.*

Objectives



As indicated in the Collaborative's Articles of Agreement, the Objectives of the Collaborative shall be:

To develop and administer, as directed by the Collaborative Board of Directors, programs, supports and services which best serve the interests of the Collaborative and its Member Committees.

To provide a vehicle for Member Committees to identify and resolve issues of a common and regional nature.

To provide professional development opportunities for educators, parents and related services personnel.



Progress

TOWARD MEETING OUR MISSION AND OBJECTIVES

SMEC provides programs and services for individuals with special needs ages 3 to adult. Our programs have a strong focus on community integration and independence. Student services and programs are available at the preschool, elementary and secondary levels. Students who transition into adult services at age 22 and who are eligible to receive adult service funding through DDS, MA Health or MCB have the option to choose SMEC as their adult service provider. Over 90% of our eligible students in this category choose SMEC as their adult service provider upon turning 22.

Offering high-quality programs requires us to continually examine our facilities to ensure that they meet the needs of our students, consumers and staff. Our student services programs are housed in both public school classrooms and separate public day school buildings. Our adult service programs are located in two leased buildings in Dartmouth. Expansion of our programs requires us to continually search for appropriate space and we have issued several RFPs in that effort in recent years. SMEC was able to identify, through an RFP, a building in Dartmouth to expand our TLC social/emotional public day school program, complete the purchase of the property and relocate the program to the new site at the very beginning of FY24. By moving the TLC public day program to the new, larger facility, we were able to



repurpose the Collaborative's smaller building in New Bedford and acquire an additional DESE public day school license to open a new intensive early childhood program at the very end of FY24 and have expanded enrollment during FY25.

Our FY25 professional development offerings focused on providing educators with the tools that they need to teach all learners as well as implementation of the new Massachusetts IEP process and form. In addition to providing in-service training for our own staff on Reducing Anxiety and Challenging Behavior in the Classroom, Self-Care, and Maintaining Appropriate Boundaries, as well as our annual trainings in CPR/First Aid, Mandated Reporting, Civil Rights, Safety Care non-violent crisis intervention, RBT, suicide prevention and cultural proficiency, SMEC provided a wide variety of professional development opportunities to 976 faculty and staff from more than 158 school districts, charter schools, private schools and other Collaboratives throughout Massachusetts during the year. Our own staff members also provided onsite staff training and consultation for many additional district educators.

Courses and workshops offered for outside educators during FY25 included Sheltered English Immersion (SEI) instruction including SEI endorsement courses for regular and vocational educators and administrators, as well as Building Relationships with English Language Learners, Supporting Special Education Students to be Successful, IEP Writing Strategies, Implementing the New Massachusetts IEP, Parapro Test Preparation, and Educator Mentoring.

In addition to staff training, SMEC also offered virtual sessions for parents and guardians entitled Understanding the New Massachusetts IEP form and Powerful Strategies to Help Children Develop Executive Functioning Skills. We also held several in-person family engagement events throughout the year in conjunction with our parents' group, the Friends of SMEC, including a wellness walkathon, holiday movie and sing-along, student community art show and dance fundraiser auction.

SMEC is a member of the Massachusetts Organization of Educational Collaboratives (MOEC). MOEC represents and advocates for the 24 Educational Collaboratives statewide. SMEC's Executive Director sits on the MOEC Board of Directors and chairs its Legislative Committee. SMEC is also a member of the Association of Developmental Disabilities Providers (ADDP) and the Massachusetts Adult Day Service Association (MADSA).

SMEC is one of the very few regional sites in Massachusetts authorized to administer the Parapro examination through the Educational Testing Service. Employment as a paraprofessional in Title I schools and most other public school districts in Massachusetts requires either a minimum of an Associate's Degree/Equivalent or a passing score on the Parapro assessment. SMEC offers both the test administration and an optional Parapro test preparation workshop. 178 individuals from at least 15 different districts took the Parapro test in-person at SMEC during FY25.

We focused on goals addressing personal health and safety as well as the strengthening of our student and adult services, quality staff recruitment and retention, increasing parent engagement and public awareness of SMEC and its services, ensuring that our programs are located in suitable facilities, addressing internal

organizational and developmental issues including improving overall communication, increasing our resource development capacity and maintaining strong leadership, governance and financial capacity.

Other infrastructure improvements, such as acquiring and maintaining a safe and reliable van pool, updating our technology infrastructure and attracting and retaining high quality staff, are ongoing priorities and built into the administrative decision making process for all programs. The Collaborative maintains ongoing communication with our districts and local state agencies to ensure that we are targeting our efforts to meet their ever-changing needs as well as ensuring compliance and readiness for all DESE and other state agency mandates. The nationwide workforce crisis has made it difficult to expand our services during the past couple of years, however we continue to prioritize the needs of our districts, staff, students and adult consumers.

FY25 GENERAL STATISTICS

Years in Service	50
Employees	228 ¹
Member Districts	10
Districts Served in 2024-2025	157 ²
Program Facility Sites	10
Students Served in SMEC School Programs and District Services in FY25	961 ³
Adult (Age 22+) Consumers Served FY25	179

FY25 REVENUE

Tuition and Services Member	\$6,076,435
Tuition and Services Non-Member	\$1,094,414
DDS Contracts	\$3,303,752
MCB Contracts	\$217,314
MassHealth/Medicaid	\$2,487,473
DESE CACFP	\$124,002

¹ Includes full- and part-time employees on payroll during FY25. Does not include 1099/outside contractors.

² Based on LEA student programmatic responsibility for services as well as professional development provided to district staff.

³ Includes all SMEC program and district-based services. Does not include students receiving transportation services only.

Professional Development	\$266,505
Intergovernmental/ Intergovernmental on Behalf	\$1,604,361
Investment Income	\$6,814
Miscellaneous and Governmental ⁴	129,430
Total FY25 Revenue	\$15,310,508⁵

ADULT SERVICE OPERATIONAL EXPENDITURES⁶

FY25 AMOUNT EXPENDED ON SERVICES FOR STUDENTS/CONSUMERS AGE 22+

SAIL Program (Expenses Funded by DDS/MCB Contracts)	\$2,091,768
ADH Program (Expenses Funded by Medicaid/MA Health and CACFP)	\$1,605,148
FY25 Total Adult Service Expenses	\$3,696,916⁶

COST SAVINGS TO SCHOOL DISTRICTS

AVERAGE FY25 MA PRIVATE CH. 766 DAY SCHOOL SPECIAL EDUCATION

Daily Tuition Rate	\$525.64/Day ⁷
FY25 SMEC Daily Member Tuition 180 Day Standard School Day Program	\$319/Day
Average Local Private Agency Therapy Fee (SLP, OT, PT, TVI)	\$120-\$185+/hour
FY25 SMEC Member Therapy Fee (SLP, OT, PT)	\$89/hour ⁸

Cost savings to districts are realized by sharing resources regionally, utilizing district-owned facilities to house Collaborative programs when possible, sharing agency administrative and indirect costs between the Collaborative's adult services departments and student services departments and having district representatives guide our program and service development. Exact savings figures are difficult to quantify, however a comparison of the average private day school FY25 tuition of \$525.64 per day versus the standardized FY25 SMEC program tuition of \$319 per day for all of our 180-day/school-day programs

⁴ Includes grants, self-pays, donations, insurance claim payments, e-rate reimbursement and revenues not otherwise designated.

⁵ Based on FY25 Independently Audited Financial Statements-Governmental Funds Statement of Revenues.

⁶ Extracted from FY25 Independently Audited Financial Statements-Governmental Funds Statement of Expenditures.

⁷ www.mass.gov/osdFY25; average of private day school FY25 daily tuition rates using day program data only.

⁸ FY25 SMEC member rate for hourly therapy services. Does not include contractual staffing FTEs which are staff specific.

indicates significant average annual savings of \$37,195.20 per student as does a comparison of a range of contractual service costs offered by private agencies in the geographic area against the cost to districts to access the same therapeutic services through SMEC. If SMEC programs and services were not available, districts would undoubtedly be forced to utilize these higher-cost private programs and services. Our programs serve students with low incidence special needs from multiple districts allowing the districts to share the costs of operating a high-quality specialized program for several students instead of each district funding and operating an in-district program for one or two students. In addition, services provided by the Collaborative have a value-added component in that we provide services specifically tailored to the needs and requests of our districts and students, thereby reducing costs for certain amenities that may be included in the services offered by private providers but not necessarily required to provide a high-quality program or targeted services to address specific district and students' needs.

Further cost savings are realized by operating programs within our local cities and towns thereby significantly reducing special education transportation costs and length of student trips. Cost savings varies based on route and competitive bidding quotes from private vendors. Similarly, utilizing surplus district classroom space to house collaborative programs reduces program overhead, which lowers tuition costs for all districts utilizing the program while providing a modest source of revenue for the host district.

Lastly, offering professional development on a regional basis allows districts to offer high-quality professional development to their faculty and staff that might not be possible if each district, particularly the smaller districts, were required to fund and arrange courses or workshops on an individual basis. Particularly at a time when district professional development time has been reduced and is primarily targeted toward meeting new and increased state and federal mandates, targeted professional development for lower incidence or specialty staff would likely not occur if it weren't done on a regional basis through the Collaborative.



FY25 Program Descriptions

SMEC PRIMARY LANGUAGE PROGRAM

The SMEC Primary Language Program, located at the Rochester Memorial School, serves students in grades PK-6 with significant language delays and autism spectrum disorders. Staffed by a special education teacher(s), speech pathologist, occupational therapist, physical therapist, consulting BCBA and paraprofessionals, the program offers intensive, language-based programming with a small staff/student ratio and opportunity for inclusive activities within the host building. Instruction in art and yoga are provided. School year and part-time summer programming options are available.

SMEC INTEGRATED SERVICES PROGRAM I

The SMEC Integrated Services Program I, located at the Elizabeth Hastings Middle School in Fairhaven, serves students in grades 5-8 with significant social and language delays and autism spectrum disorders. It provides a continuum of services for students who have been deemed by their IEP teams to require a substantially separate classroom with a small staff/student ratio at the high school level. Services are provided by a special education teacher, paraprofessionals, an occupational therapist, physical therapist, BCBA consultant, school adjustment counselor and a speech language pathologist. Instruction in art and yoga are provided. School year and part-time summer programming options are available.

SMEC INTEGRATED SERVICES PROGRAM II

The SMEC Integrated Services Program II, located at the Old Rochester Regional High School in Mattapoisett, serves students in grades 9-12 with significant social and language delays and autism spectrum disorders. It provides a continuum of services for students who have been deemed by their IEP teams to require a substantially separate classroom with a small staff/student ratio at the high school level. Services are provided by a special education teacher, paraprofessionals, an occupational therapist, physical therapist, BCBA consultant, school adjustment counselor and a speech language pathologist. Instruction in art and yoga are provided. School year and part-time summer programming options are available.

SMEC ALTERNATIVE LEARNING CLASSROOM I

The SMEC ALC I program, located at the Ford Middle School in Acushnet, serves students in grades 5-8 with social/emotional, behavioral and learning disabilities. Students are served in a substantially separate classroom with a small student/staff ratio and inclusion opportunities. Services are provided by a special education teacher, reading specialist, paraprofessional, speech pathologist, occupational and physical therapists as needed and licensed mental health counselor. Instruction in art and yoga are provided. School year and part-time summer programming options are available.

SMEC ALTERNATIVE LEARNING CLASSROOM II

The SMEC ALC II program is located at Dartmouth High School, serving students in grades 9-12 with social/emotional, behavioral and learning disabilities. Students are served in a substantially

separate classroom with a small student/staff ratio and inclusion opportunities. Services are provided by a special education teacher, paraprofessionals, a licensed mental health counselor, speech pathologist, occupational therapist and physical therapists as needed as well as a consulting BCBA and employment development coordinator.

THERAPEUTIC LEARNING CENTER

The Therapeutic Learning Center (TLC) is a DESE-licensed public day school program in New Bedford. Serving students in grades K-8 with significant social/emotional disabilities and trauma backgrounds, the TLC offers a therapeutic milieu with a high staff to student ratio and specialized support. Services are provided by licensed special education teachers, paraprofessionals, a licensed school adjustment counselor, a BCBA, school nurse, OT, PT and SLP. Instruction in art and yoga are provided. School year and part-time summer programming options are available.

THERAPEUTIC LEARNING PROGRAM

The TLP program, located at the Quinn Elementary School in Dartmouth, serves students in grades K-5 with social/emotional, behavioral and learning disabilities. Students are served in a substantially separate classroom with a small student/staff ratio and inclusion opportunities. Services are provided by a special education teacher, reading specialist, paraprofessional, speech pathologist, occupational and physical therapists as needed and licensed mental health counselor. Instruction in art and yoga are provided. School year and part-time summer programming options are available.

EARLY CHILDHOOD PROGRAM

Opened in April 2024, the ECP is an intensive early childhood center serving students with developmental and language delays in grades PK-K on a full-day/full-week school year basis. Providing an intensive, therapy rich environment with specialized teachers, paraprofessionals, therapists, clinicians and board-certified behavioral analysts, our ECP program is located in a SMEC-owned building in the far north end of New Bedford.

TRANSITIONAL SERVICES

SMEC offers transitional services to students ages 18-21 with developmental disabilities. Student services include job development, employment skills training and support, life skills/ADL instruction, social/community skills development and case management. Instruction is community based with classroom and kitchen space available at the historic Tripp School building in Fairhaven. Staffing includes special education teachers, paraprofessionals, a speech pathologist, occupational and physical therapists, job developer, job coaches and transitional/vocational specialist. Instruction in art and yoga are provided. Services are available on a full-time, part-time or extended-day/extended-year basis.

THE MULTIDISCIPLINARY LEARNING CENTER

SMEC's Multidisciplinary Learning Center is an elementary program serving students in grades PK-8 with significant physical or intellectual disabilities and/or medical fragility. An experienced special education teacher, CNA Paraprofessionals and an RN create a safe, supportive learning environment for students with multi-disabilities. Therapeutic

services are provided by an OT, PT, TVI and SLP. The MLC program offers a 180-day program with a part-time five-week summer component. The program is located in a public elementary school building in Mattapoisett and accepts referrals from all school districts. Plans to expand to the high school level are in place for the start of the 2025-2026 school year.

SUPPORTING ADULTS FOR INCLUSIVE LIVING (SAIL) PROGRAM

SMEC's SAIL program serves individuals over the age of 22 who have been deemed eligible for adult service funding through the Department of Developmental Services (DDS) and the MA Commission for the Blind (MCB). SMEC is a qualified state provider for employment support, residential support, community day support and individual support services. SAIL services operate year-round. Funding for the SAIL program is primarily provided through state contracts with DDS and MCB. Biannual licensure and compliance audits are conducted by DDS.

SMEC ADULT DAY HEALTH (ADH) PROGRAM

SMEC's ADH program provides a continuum of services for individuals over the age of 22 who require daily supervision, activities and case management. The ADH program operates separately from the services provided through SMEC's SAIL program but on the same campus. The ADH program operates year-round and is currently funded through Medicaid/MassHealth and licensed by the Department of Public Health (DPH) with reimbursement for hot lunches provided through the DESE's CACFP program.



ANCILLARY SERVICES

SMEC provides specialized staffing and therapeutic services to school districts throughout our region. SMEC's speech pathologists, occupational therapists, physical therapists, PTAs, COTAs, SLPAs, BCBA and ELL teachers provide therapeutic, evaluation and consultation services to students and staff in member and non-member districts, vocational and charter schools throughout the region on a contractual basis.

PROFESSIONAL DEVELOPMENT

SMEC offers a variety of professional development activities for educators from member and non-member districts throughout the year. SMEC is one of the few DESE qualified providers of Sheltered English Immersion endorsement classes for all teachers, including vocational teachers, and administrators. In FY25, our professional development courses were offered in both virtual and in-person training formats. In FY25, 976 educators from over 158 public school districts, private schools, and Educational Collaboratives took part in SMEC professional development activities.

PARAPRO ASSESSMENT

178 paraprofessionals or aspiring paraprofessionals sat for the Parapro examination at SMEC between July 2024 and June 2025. Many also participated in our Parapro prep course focusing on math and literacy skills during FY25.

SPECIAL EDUCATION TRANSPORTATION

In 2024-2025, SMEC offered special education transportation services to our member school districts. Cost benefit to district varies based on route and competitive bidding quotes from private vendors. During FY25, due to staffing and vehicle capacity limits, SMEC's transportation services were primarily limited to students attending SMEC programs or SMEC member districts' in-house programs.





Summary

This annual report summarizes the activities of the Southeastern Massachusetts Educational Collaborative during the fiscal year ending June 30, 2025. The ongoing workforce crisis, as well as the current impacts of politics and social media on our schools and businesses, has brought unprecedented challenges to our students, staff and families. Our team has risen to the challenge and has put forth tremendous effort to ensure that we can conduct high-quality, student-centered services, teaching and learning.

We are very proud to serve the communities in the Southeastern corner of the Commonwealth and to be able to partner with a wonderful group of school districts and state agencies to ensure that a wide array of high quality services is available to meet the needs of all individuals. We are looking forward to many changes in FY26 and beyond, including the expansion of our multi-disability program to the high school level, that will allow us to strengthen and expand our services and instruction so that we can provide the very best in programs and support across all grade and age levels. We welcome and encourage the readers of this report to contact us or visit our website or Facebook page in order to truly see and hear about the great work that is done here.



Southeastern Massachusetts Educational Collaborative

Visit us online at SMEEducationalCollaborative.org





**SOUTHEASTERN MASSACHUSETTS
EDUCATIONAL COLLABORATIVE**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

(With Independent Auditors' Report Thereon)

SOUTHEASTERN MASSACHUSETTS EDUCATIONAL COLLABORATIVE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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Independent Auditors' Report

To the Board of Directors
Southeastern Massachusetts Educational Collaborative

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Southeastern Massachusetts Educational Collaborative ("Collaborative"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Collaborative, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the financial Statements section of our report. We are required to be independent of the Collaborative and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 12 to the financial statements, in 2025, the Collaborative adopted new accounting guidance, GASB Statement 101 *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Collaborative's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Collaborative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Collaborative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in this report. The other information comprises the required disclosures by the Massachusetts Department of Elementary and Secondary Education for Massachusetts Educational Collaboratives but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2025, on our consideration of the Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Collaborative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Collaborative's internal control over financial reporting and compliance.

CBIZ CPAs P.C.

Merrimack, NH
December 11, 2025

Management's Discussion and Analysis

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

Southeastern Massachusetts Educational Collaborative's (the "Collaborative") Management Discussion and Analysis is designed to 1) assist the reader in focusing on significant financial issues 2) provide an overview of the Collaborative's financial activity, 3) identify changes in the Collaborative's financial position (its ability to address the next and subsequent year challenges), 4) identify any material deviations from the financial plan (approved budget) and 5) identify individual fund results of operations.

Management's Discussion and Analysis is designed to focus on the current year activities, resulting changes and currently known facts, please read it in conjunction with the Collaborative's financial statements. All amounts, unless otherwise indicated, are expressed in whole dollars.

Financial Highlights

- The Collaborative's tuition funding of \$7.0 million was from member public school systems and other non-member public school systems in Southeastern Massachusetts.
- The Massachusetts Department of Developmental Services and Massachusetts Commission for the Blind continued their support of the Collaborative's Supporting Adults for Inclusion Living (SAIL) program through various service contracts totaling \$3.5 million for the year.
- MassHealth supports the Adult Day Health (ADH) program by funding tuition based on consumer's attendance as well as reimbursing for transportation costs. MassHealth payments totaled \$2.7 million for tuition and transportation costs.
- The total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources (net position) for the year by \$1.4 million.
- The Collaborative reported a net other postemployment benefit liability totaling \$1.4 million, as well as related deferred outflows of resources and inflows of resources totaling \$346,000 and \$1.6 million, respectively.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Southeastern Massachusetts Educational Collaborative's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

The *statement of activities* presents information showing how the Collaborative's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected revenues and earned but unused sick leave).

The government-wide financial statements distinguish functions that are principally supported by tuition, charges for services, and intergovernmental revenues (*governmental activities*). The governmental activities include administration, instruction, other school services, operations and maintenance, fixed charges, intergovernmental on-behalf payments, health services, other postemployment benefits, summer programs, ADH, SAIL, unallocated depreciation, and interest.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. The focus of the Collaborative's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Collaborative's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Collaborative's own programs.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Collaborative's budgetary comparisons and its pension and other postemployment obligations, as well as *other information* as required by Massachusetts General Law (M.G.L) Chapter 43 of the Acts of 2012.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1.4 million at the close of 2025.

Net position of \$853,000 reflects the Collaborative's net investment in capital assets (e.g., building, building improvements, vehicles, and equipment); less any related debt used to acquire those assets that is still outstanding. The Collaborative uses these capital assets to provide services to pupils; consequently, these assets are *not* available for future spending. The remaining balance of unrestricted net position resulted in a \$530,000 surplus.

Key components of the Collaborative's governmental financial position and governmental activities are summarized below:

	2025	2024
Assets:		
Current assets.....	\$ 3,921,761	\$ 2,986,211
Capital assets, non depreciable.....	468,715	468,715
Capital assets, net of accumulated depreciation.....	1,449,211	1,818,686
Total assets.....	5,839,687	5,273,612
Deferred outflows of resources.....	346,070	532,057
Liabilities:		
Current liabilities (excluding debt).....	542,978	99,500
Noncurrent liabilities (excluding debt).....	1,636,027	1,676,382
Current debt.....	264,616	633,782
Noncurrent debt.....	800,440	1,064,420
Total liabilities.....	3,244,061	3,474,084
Deferred inflows of resources.....	1,558,642	1,851,096
Net position:		
Net investment in capital assets.....	852,870	589,199
Unrestricted.....	530,184	(108,710)
Total net position.....	\$ 1,383,054	\$ 480,489

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

The Collaborative's net position increased \$903,000 in 2025. This increase was mainly related to positive budgetary operations in the general fund totaling \$751,000, and a decrease in the Collaborative's net other postemployment benefit liability, net of related deferred outflows/(inflows) of resources of \$71,000.

	2025	2024 (As restated)
Program Revenues:		
Charges for services.....	\$ 6,467,269	\$ 6,183,028
Operating grants and contributions.....	1,654,113	2,171,635
General Revenues:		
Tuition.....	7,048,926	6,556,147
Unrestricted investment income.....	6,814	11,488
Miscellaneous.....	11,463	39,545
Total revenues.....	15,188,585	14,961,843
Expenses:		
Administration.....	1,013,626	990,173
Instruction.....	5,335,642	4,744,574
Other school services.....	214,487	212,426
Operations and maintenance.....	326,294	381,512
Fixed charges.....	1,006,117	1,054,407
Intergovernmental on-behalf payments.....	1,604,361	2,041,963
Health services.....	367,574	297,211
Other postemployment benefits.....	-	150,000
Summer programs.....	270,228	216,732
ADH.....	1,573,698	1,454,718
SAIL.....	2,091,768	2,070,255
Unallocated depreciation.....	400,925	434,214
Interest.....	81,300	88,096
Total expenses.....	14,286,020	14,136,281
Change in net position.....	902,565	825,562
Net position, beginning of year, as previously reported ..	480,489	12,929
Implementation of GASB Statement 101.....	-	(358,002)
Net position, beginning of year, as restated	480,489	(345,073)
Net position, end of year.....	\$ 1,383,054	\$ 480,489

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

Total revenues increased \$226,000 over the previous year, which mainly related to an increase in tuition revenue and charges of services, mainly related to the SAIL program. The decrease in operating grants and contributions mainly relates to a decrease in on-behalf payments received by the Massachusetts' Teachers Retirement System as well as the Massachusetts' State Employee Retirement System.

Overall, expenses increased \$150,000. This increase mainly related to an increase in instructional costs which were offset by a decrease in intergovernmental on-behalf payments.

Financial Analysis of the Governmental Funds

As noted earlier, the Collaborative uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the Collaborative's net resources available for spending at the end of the year.

At the end of the current year, governmental funds reported combined ending fund balances of \$3.5 million. The general fund balance increased by \$751,000 and there was no activity in the capital reserve fund.

The general fund is the Collaborative's chief operating fund. At year end, unassigned fund balance in the general fund totaled \$3.2 million. The increase of \$751,000 in the general fund relates to a budgetary surplus.

Ending fund balance in the Collaborative's capital reserve fund was \$250,000. There was no activity in the capital reserve fund during 2025.

General Fund Budgetary Highlights

The Collaborative adopts an annual budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

The original 2025 approved budget for the general fund authorized \$13.0 million in appropriations. During the year, the original budget increased by \$195,000 once more information was made available regarding estimated revenues.

Actual revenues were more than the budget by \$115,000 and actual expenditures were less than the budget by \$339,000.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

Capital Asset and Debt Administration

The Collaborative's capital assets, net of accumulated depreciation, totaled \$1.9 million as of June 30, 2025. Capital acquisitions during the year totaled \$31,000, and depreciation expense in the amount of \$401,000 was recorded.

The Collaborative has entered into a lease agreement for the Collaborative's administrative office building, which ends in June 2026, and a building used for other various programs, which ends in October 2026. The cost of the lease in 2025 totaled \$457,581 and was reported as debt service principal and interest on right to use leases. The outstanding obligation reported at June 30, 2025, totaled \$261,582, which represents the present value of the future lease payments.

Please refer to the Notes 4, 5 and 6 of the basic financial statements for further discussion of the capital asset and debt activity.

Collaborative Highlights

During 2025, some of the Collaborative's highlights included:

- The Collaborative's MA Health rates for the Adult Day Health program for both attendance and transportation were increased in 2024 and maintained at those rates in 2025.
- The Fairhaven School District appointed Ms. Brendalee Smith to fill their vacant spot on the SMEC Board in May 2024. Subsequently, Ms. Smith did not win the election to keep her seat in the April 2025 election, so her seat was vacant for the last Board meeting of 2025.
- The Fall River School Committee appointed Mr. Collin Dias to fill a vacant spot in November, 2024.
- The Mattapoissett School Committee appointed Mr. Jack LeBrun to fill their Board vacancy in September, 2024.
- For the fiscal year 2025, the Massachusetts Education and Government Association conducted an audit of SMEC's payroll records for the previous fiscal year. The Collaborative submitted all requested documentation, and all applicable standards were deemed to have been met.
- For fiscal year 2025, the Department of Developmental Services Division of Investigations conducted its annual audit of SMEC's policies and procedures around the administration of CORI screenings for employees. The audit found SMEC in compliance with all relevant regulations.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

- The Collaborative applied for and was awarded a Comprehensive School Health Services affiliate grant from the Department of Mental Health in the amount of \$24,000, to supplement our school health services.

Economic Factors and Next Year's Budget

Ms. Kelly Ochoa was appointed to the SMEC Board by the Fairhaven School Committee and Ms. Ebony McGlynn was appointed to fill Acushnet's seat, both for the start of the 2025-2026 school year.

Following a first reading on April 29, 2025, the original 2026 preliminary spending plan was approved at the May 29, 2025, Board meeting. Due to our 2026 adult service contracts not being finalized at the time of the budget presentation and the limitations of expanding our school programs due to the nationwide staffing shortage, the 2026 budget proposal was based on our best estimates, historical trends and conservative state contract and program enrollment figures.

After moving our TLC public day school program to the newly acquired building at 267 Samuel Barnet Boulevard in August 2023, we began rehabbing our Collaborative-owned building at 4238 Acushnet Avenue in New Bedford with a plan to open an intensive full day early childhood program at that site, serving students in PK-K. We received final DESE approval in April 2024 and began accepting referrals. Our first students started in May 2024, at the very end of the 2023-2024 school year. Program growth was seen over the course of FY25. The program has a maximum enrollment of 16 at that location.

The Collaborative's lease with the Fairhaven Public Schools is set to expire in the first quarter of fiscal year 2027. The Collaborative has received approval by the Fairhaven School Committee to commence a new lease term effective November 1, 2026. This is an intergovernmental transfer, with reduced procurement requirements. All publications and notices have been conducted.

As of September 2025, the Collaborative's ADH program enrollment and daily attendance has nearly reached our current licensed capacity of 84. The Collaborative's LEA (school) programs have also shown an increase in enrollment numbers over September 2024 numbers. Our SAIL Community Based Day Support Program has also been able to fill more vacant positions leading to an increase in enrollment and attendance reaching pre-pandemic levels.

The Collaborative has received 501(c)(3) designation from the IRS during the first quarter of 2026 in order to expand our ability to apply for grant funding.

The Collaborative Board voted to amend the Collaborative's Capital Reserve account language to include the term "acquire" in relation to Collaborative facilities, increase the maximum potential balance to \$2,000,000, and add clarifying language regarding the source of potential funding. Member school committee approval is in the process of being voted in the fall of 2026.

The Collaborative underwent a DESE Financial Review in early 2025 with all criteria fully met with the exception of two criterion receiving the score of partially met.

Southeastern Massachusetts Educational Collaborative

Management's Discussion and Analysis

June 30, 2025

Requests for Information

This financial report is designed to provide a general overview of the Southeastern Massachusetts Educational Collaborative's finances for all those with an interest in the Collaborative's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Southeastern Massachusetts Educational Collaborative, 25 Russell Mills Road, Dartmouth, MA 02748.

Basic Financial Statements

Southeastern Massachusetts Educational Collaborative

Statement of Net Position

June 30, 2025

	<i>Primary Government</i>
	<u>Governmental Activities</u>
ASSETS	
CURRENT:	
Cash and cash equivalents..... \$	1,828,354
Receivables, net of allowance for uncollectibles:	
Member tuition.....	562,732
Non member tuition.....	112,167
Intergovernmental.....	<u>1,418,508</u>
Total current assets.....	<u>3,921,761</u>
NONCURRENT:	
Capital assets, nondepreciable.....	468,715
Capital assets, net of accumulated depreciation.....	<u>1,449,211</u>
Total noncurrent assets.....	<u>1,917,926</u>
TOTAL ASSETS.....	<u>5,839,687</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to other postemployment benefits.....	<u>346,070</u>
LIABILITIES	
CURRENT:	
Warrants payable.....	42,930
Accrued payroll and related withholdings.....	111,247
Other liabilities.....	500
Unearned revenue.....	272,921
Right to use lease liabilities.....	247,519
Compensated absences.....	115,380
Loan payable.....	<u>17,097</u>
Total current liabilities.....	<u>807,594</u>
NONCURRENT:	
Right to use lease liabilities.....	14,063
Compensated absences.....	282,299
Net other postemployment benefits liability.....	1,353,728
Loan payable.....	<u>786,377</u>
Total noncurrent liabilities.....	<u>2,436,467</u>
TOTAL LIABILITIES.....	<u>3,244,061</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to other postemployment benefits.....	<u>1,558,642</u>
NET POSITION	
Net investment in capital assets.....	852,870
Unrestricted.....	<u>530,184</u>
TOTAL NET POSITION..... \$	<u>1,383,054</u>

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue
Primary Government:				
<i>Governmental Activities:</i>				
Administration.....	\$ 1,013,626	\$ 266,505	\$ -	\$ (747,121)
Instruction.....	5,335,642	-	-	(5,335,642)
Other school services.....	214,487	-	-	(214,487)
Operations and maintenance.....	326,294	-	-	(326,294)
Fixed charges.....	1,006,117	-	-	(1,006,117)
Intergovernmental on-behalf payments.....	1,604,361	-	1,604,361	-
Health services.....	367,574	-	24,000	(343,574)
Summer programs.....	270,228	-	-	(270,228)
ADH.....	1,573,698	2,679,698	25,752	1,131,752
SAIL.....	2,091,768	3,521,066	-	1,429,298
Interest.....	81,300	-	-	(81,300)
Unallocated depreciation.....	400,925	-	-	(400,925)
Total Governmental Activities.....	\$ 14,286,020	\$ 6,467,269	\$ 1,654,113	\$ (6,164,638)

(Continued)

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Statement of Activities (Continued)

Year Ended June 30, 2025

	Governmental Activities
Changes in net position:	
Net (expense) revenue from previous page..... \$	(6,164,638)
<i>General revenues:</i>	
Tuition.....	7,048,926
Unrestricted investment income.....	6,814
Miscellaneous revenue.....	11,463
Total general revenues.....	7,067,203
Change in net position.....	902,565
<i>Net position:</i>	
Beginning of year, as previously reported.....	838,491
Implementation of GASB Statement 101.....	(358,002)
Beginning of year, as restated.....	480,489
End of year..... \$	<u><u>1,383,054</u></u>

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Governmental Funds Balance Sheet

June 30, 2025

	General	Capital Reserve Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents.....	\$ 1,577,910	\$ 250,444	\$ 1,828,354
Receivables, net of uncollectibles:			
Member tuition.....	562,732	-	562,732
Non member tuition.....	112,167	-	112,167
Intergovernmental.....	1,418,508	-	1,418,508
TOTAL ASSETS.....	\$ 3,671,317	\$ 250,444	\$ 3,921,761
LIABILITIES			
Warrants payable.....	\$ 42,930	\$ -	\$ 42,930
Accrued payroll and related withholdings.....	111,247	-	111,247
Other liabilities.....	500	-	500
Unearned revenue.....	272,921	-	272,921
TOTAL LIABILITIES.....	427,598	-	427,598
FUND BALANCES			
Committed.....	-	250,444	250,444
Unassigned.....	3,243,719	-	3,243,719
TOTAL FUND BALANCES.....	3,243,719	250,444	3,494,163
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 3,671,317	\$ 250,444	\$ 3,921,761

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Reconciliation of the Governmental Funds Balance Sheet Total Fund Balances to the Statement of Net Position

June 30, 2025

Total governmental fund balances.....	\$ 3,494,163
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	1,917,926
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not reported.....	(1,212,572)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Loans payable.....	(803,474)
Net other postemployment benefits liability.....	(1,353,728)
Right to use lease liabilities.....	(261,582)
Compensated absences.....	<u>(397,679)</u>
Net effect of reporting long-term liabilities.....	<u>(2,816,463)</u>
Net position of governmental activities.....	\$ <u><u>1,383,054</u></u>

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2025

	General	Capital Reserve Fund	Total Governmental Funds
REVENUES:			
Member tuition.....	\$ 5,954,512	\$ -	\$ 5,954,512
Non-member tuition.....	1,094,414	-	1,094,414
Department of Developmental Services.....	3,303,752	-	3,303,752
Massachusetts Commission for the Blind.....	217,314	-	217,314
Department of Elementary and Secondary Education.....	124,002	-	124,002
MassHealth.....	2,487,473	-	2,487,473
Intergovernmental.....	49,752	-	49,752
Intergovernmental for on-behalf payments.....	1,604,361	-	1,604,361
Professional development.....	266,505	-	266,505
Miscellaneous.....	79,686	-	79,686
Investment income.....	6,814	-	6,814
TOTAL REVENUES.....	15,188,585	-	15,188,585
EXPENDITURES:			
Current:			
Administration.....	1,076,087	-	1,076,087
Instruction.....	5,335,642	-	5,335,642
Other school services.....	214,487	-	214,487
Operations and maintenance.....	326,294	-	326,294
Fixed charges.....	1,006,117	-	1,006,117
Intergovernmental on-behalf payments.....	1,604,361	-	1,604,361
Health services.....	367,574	-	367,574
Summer programs.....	270,228	-	270,228
SAIL.....	2,091,768	-	2,091,768
ADH.....	1,605,148	-	1,605,148
Debt service:			
Principal payments.....	15,459	-	15,459
Principal payments on right to use leases.....	442,680	-	442,680
Interest payments.....	66,399	-	66,399
Interest payments on right to use leases.....	14,901	-	14,901
TOTAL EXPENDITURES.....	14,437,145	-	14,437,145
NET CHANGE IN FUND BALANCES.....	751,440	-	751,440
FUND BALANCES AT BEGINNING OF YEAR.....	2,492,279	250,444	2,742,723
FUND BALANCES AT END OF YEAR.....	\$ 3,243,719	\$ 250,444	\$ 3,494,163

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2025

Net change in fund balances - total governmental funds.....	\$	751,440
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay.....	31,450	
Depreciation expense.....	<u>(400,925)</u>	
Net effect of reporting capital assets.....		(369,475)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.		
Principal payments on right to use lease liabilities.....	442,680	
Debt service principal payments.....	<u>15,459</u>	
Net effect of reporting long-term debt.....		458,139
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in compensated absences accrual.....	(8,658)	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits.....	106,467	
Net change in net other postemployment benefits liability.....	<u>(35,348)</u>	
Net effect of recording long-term liabilities.....		<u>62,461</u>
Change in net position of governmental activities.....	\$	<u><u>902,565</u></u>

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

**Fiduciary Funds
Statement of Fiduciary Net Position**

June 30, 2025

	Other Postemployment Benefit Trust Fund
ASSETS	
Cash and cash equivalents.....	\$ 13,547
Investments:	
Equity mutual funds.....	658,770
Fixed income mutual funds.....	210,577
TOTAL ASSETS.....	882,894
NET POSITION	
Restricted for other postemployment benefits.....	\$ 882,894

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

**Fiduciary Funds
Statement of Changes in Fiduciary Net Position**

Year Ended June 30, 2025

	Other Postemployment Benefit Trust Fund
<u>ADDITIONS:</u>	
Contributions:	
Employer contributions for other postemployment benefit payments..... \$	<u>80,066</u>
Net investment income:	
Investment income.....	71,998
Less: investment expense.....	<u>(1,589)</u>
Net investment income.....	<u>70,409</u>
TOTAL ADDITIONS.....	<u>150,475</u>
<u>DEDUCTIONS:</u>	
Other postemployment benefit payments.....	<u>80,066</u>
NET INCREASE IN NET POSITION.....	70,409
NET POSITION AT BEGINNING OF YEAR.....	<u>812,485</u>
NET POSITION AT END OF YEAR..... \$	<u><u>882,894</u></u>

See notes to basic financial statements.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Southeastern Massachusetts Educational Collaborative (the “Collaborative”) is a public educational collaborative formed under Chapter 40, Section 4E, by an agreement between the member school districts from the Cities and Towns of Acushnet, Dartmouth, Fairhaven, Fall River, Marion, Mattapoisett, Rochester, Old Rochester Regional School District, New Bedford, and Greater New Bedford Regional Vocational Technical High School. The primary purpose of the Collaborative is to expand the quality of special educational services that can be provided more effectively and efficiently by pooling the resources and students of several school districts.

Governance of the Collaborative is vested in a 10-member Board of Directors (the “Board”) comprised of one representative appointed by each member school committee. The Board appoints an Executive Director who is the chief operating official for the Collaborative and who reports directly to the Board.

The accompanying basic financial statements of the Southeastern Massachusetts Educational Collaborative have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant Collaborative accounting policies are described herein.

A. Reporting Entity

For financial reporting purposes, the Collaborative has included all funds, organizations, agencies, boards, commissions, and institutions. The Collaborative has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Collaborative are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Collaborative (the primary government) and its component units. The Collaborative has no component units that require inclusion in these basic financial statements.

The primary government consists of all funds and departments which provide various services including administrative, instructional, health, summer program, adult programs, and other. The Collaborative Board of Directors and Executive Director are directly responsible for these activities.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities* are primarily supported by member assessments, state, and other intergovernmental revenue.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to recipients who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Other items not identifiable as program revenues are reported as general revenues.

The effect of interfund activity has been removed from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Investment income is susceptible to accrual. Other receipts and revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *capital reserve fund* is used to support costs associated with the acquisition, maintenance, and improvement of capital assets, including real property, to benefit the Collaborative.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future OPEB liabilities.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Fair Value Measurements

The Southeastern Massachusetts Educational Collaborative reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value.

Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, certain U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, and certain U.S. government obligations are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

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value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. See Note 2 – Cash and Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Due from member and non-member tuitions

Member and non-member tuition receivables consist of tuition payments due to the Collaborative from various member communities and non-member communities.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Intergovernmental and other

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Capital Assets

Government-Wide Financial Statements

Capital assets, which include buildings and right to use buildings, building improvements, vehicles, and equipment, are reported in the government-wide financial statements. Capital assets are recorded at

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

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historical cost, or at estimated historical cost, when actual historical cost could not be determined. Donated capital assets are recorded at acquisition value.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Building and right to use buildings.....	5-40
Building improvements.....	25-30
Vehicles.....	5
Equipment.....	5-7

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

The Collaborative reviews the carrying value of its long-lived assets to ensure that any impairment issues are identified and appropriately reflected in the financial statements. Should the expected cash flows be less than the carrying value, an impairment loss would be recognized to reduce the carrying value. There was no impairment loss recorded during 2025.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/(Inflows) of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Collaborative reported deferred outflows related to other postemployment benefits in this category.

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In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Collaborative reported deferred inflows related to other postemployment benefits in this category.

J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are not eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as “Due from other funds” or “Due to other funds” on the balance sheet.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position.

K. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers within governmental funds are eliminated from the governmental activities in the statement of activities.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets.

Southeastern Massachusetts Educational Collaborative

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Sometimes the Collaborative will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Collaborative’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.

“Assigned” fund balance includes amounts that are constrained by the Collaborative’s intent to be used for specific purposes, but are neither restricted nor committed.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Collaborative’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

Southeastern Massachusetts Educational Collaborative

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M. Long-Term Debt

Government-Wide Financial Statements

Long-term debt is reported as liabilities in the government-wide statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as administrative expenditures.

N. Right to Use Lease Liability

Government-Wide Financial Statements

Right to use lease liabilities are reported at the present value of their future minimum lease payments. Lease payments are reported as reductions of the lease liability and as interest expense during the lease term.

Governmental Fund Financial Statements

The present value of the future minimum lease payments is reported within the governmental funds as other financing sources and a capital expenditure. Lease payments are reported as debt service expenditures.

O. Investment Income

Investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Accumulated sick pay for the Executive Director is accrued and vested at 25% of accumulated sick days up to a maximum of 180 days. For all other employees, sick pay is not paid out for unused sick days upon termination of employment. Unused sick days may be accumulated to a maximum of 180 days.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Government-Wide Financial Statements

Vested or accumulated sick leave is reported as liabilities and expensed as when the benefits are earned by employees.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities upon maturity of the liability.

Q. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

R. Total Column

Government-Wide Financial Statements

The total column, whenever presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 – CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool ("Pool"). In addition, there are various restrictions limiting the amount and length of deposits and investments.

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The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (“MMDT”), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Collaborative’s deposits may not be returned to it. The Collaborative does not have a formal deposit policy for custodial credit risk.

At year-end, the carrying amount of deposits totaled \$1,841,901 and the bank balance totaled \$1,242,488. Of the bank balance, \$472,084 was covered by Federal Depository Insurance, \$1,568,222 was collateralized, and \$215,730 remained uninsured and uncollateralized.

Investments

The Collaborative holds investments in the OPEB Trust Fund, and the Collaborative’s investment policy indicates that investments held in the trust will be adequately diversified and risk controls will be maintained within the subcategories agreed upon within the investment policy statement. The investments held in the trust will adhere to the prudent investor rule established in the MGL Chapter 203c.

The Collaborative holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Collaborative mission, the Collaborative determines that the disclosures related to these investments only need to be disaggregated by major type. The Collaborative chooses a narrative format for disclosing the levels within the fair value hierarchy.

The Collaborative categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of June 30, 2025, the Collaborative had \$658,770 invested in equity mutual funds, and \$210,577 invested in fixed income mutual funds within its OPEB Trust fund. These investments are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the entity will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Collaborative’s investment policy specifies that the financial institution’s financial statements will be reviewed as well as the background of the sales representative before investing with the financial

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

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institution to limit the OPEB Trust Fund's exposure to only institutions with proven financial strength, capital adequacy and overall affirmative reputation in the municipal industry.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Collaborative will manage interest rate risk by managing duration in the account.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfil its obligation to the holder of the investment. Credit risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. Because obligations of the United States Government and some of its agencies are not considered to have credit risk, the Collaborative does not limit the amount it can invest in these securities.

For fixed income investments, the Collaborative's investment policy only allows for purchases of investment grade securities with a high concentration in securities rated A or better. These investments in fixed income securities will be made primarily for income and capital preservation.

For lower-quality investments, the Collaborative's investment policy only allows for these investments to be held through diversified vehicles, such as mutual funds or exchange-traded funds. Also, the investment policy specifies that there is no limit to the amount of funds that can be placed in MMDT.

The Collaborative's investments in fixed income and money market mutual funds were unrated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Collaborative's investment in a single issuer. The Collaborative's policy is to diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Securities of a single corporate issuer (with the exception of U.S. Government Agencies) will not exceed 5% of the total portfolio value.

At June 30, 2025, no more than 5% of the Collaborative's investments were invested in any one corporate issuer.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

NOTE 3 – RECEIVABLES

At June 30, 2025, receivables for the major governmental funds are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Member tuition.....	\$ 562,732	\$ -	\$ 562,732
Non member tuition.....	112,167	-	112,167
Intergovernmental.....	1,418,508	-	1,418,508
 Total.....	 \$ 2,093,407	 \$ -	 \$ 2,093,407

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 468,715	\$ -	\$ -	\$ 468,715
 <u>Capital assets being depreciated:</u>				
Building and right to use building.....	2,825,694	-	-	2,825,694
Building improvements.....	218,183	-	-	218,183
Vehicles.....	880,915	31,450	-	912,365
Equipment.....	101,635	-	-	101,635
 Total capital assets being depreciated.....	 4,026,427	 31,450	 -	 4,057,877
 <u>Less accumulated depreciation for:</u>				
Building and right to use building.....	(1,402,551)	(370,380)	-	(1,772,931)
Building improvements.....	(48,921)	(8,081)	-	(57,002)
Vehicles.....	(654,634)	(22,464)	-	(677,098)
Equipment.....	(101,635)	-	-	(101,635)
 Total accumulated depreciation.....	 (2,207,741)	 (400,925)	 -	 (2,608,666)
 Total capital assets being depreciated, net.....	 1,818,686	 (369,475)	 -	 1,449,211
 Total governmental activities capital assets, net.....	 \$ 2,287,401	 \$ (369,475)	 \$ -	 \$ 1,917,926

Unallocated depreciation expense totaled \$400,925 for the year ended June 30, 2025.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

NOTE 5 – RIGHT TO USE LEASES

The Collaborative has entered into lease agreements for the Collaborative’s administrative office building, which ends in June 2026, and a building used for other various programs, which ends in October 2026. The cost of these leases for 2025, totaled \$457,581 and are reported as debt service principal and interest on right to use leases in the general fund. A corresponding right to use lease building in the amount of the present value of the future lease payments has been reported as a capital asset. The cost of the assets acquired through these leases totaled \$2.8 million, and the accumulated depreciation on those assets totaled \$1.8 million. The future lease payments under these agreements are as follows:

<u>Years ending June 30th:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026.....	\$ 247,519	\$ 2,438	\$ 249,957
2027.....	<u>14,063</u>	<u>56</u>	<u>14,119</u>
Total.....	\$ <u>261,582</u>	\$ <u>2,494</u>	\$ <u>264,076</u>

NOTE 6 – LOANS PAYABLE

Short-Term Financing

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest on short-term borrowings is accounted for in the general fund.

As of June 30, 2025, the Collaborative had no short-term financing.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Line of Credit

On July 24, 2012, the Collaborative was approved for a line of credit agreement with Rockland Trust that provides for secured borrowings of up to \$200,000. On July 26, 2023, the Collaborative entered into loan modification agreement which increase the borrowing amount available under the line of credit to \$455,000. The secured line of credit is on a revolving basis and is payable on demand. The Collaborative is required to pay down the outstanding balance of principal under the line of credit to not more than 40% of the borrowing amount available for a period of 30 consecutive days during each 12-month period. The line of credit will terminate, and any outstanding balance will be due and payable on May 26, 2026. As collateral for the loan, the Collaborative grants the bank a valid first mortgage on the property located in New Bedford, Massachusetts along with the assignment of rents and leases. In addition, the Collaborative grants the bank a valid first security interest in all business assets. The principal amount of the loan outstanding bears interest at an annual flowing rate using the national prime rate plus 0.50% per annum.

In 2025, the Collaborative paid down the balance on the line of credit totaling \$175,007. As of June 30, 2025, the Collaborative did not have an outstanding balance of under the line of credit.

Loan Payable

On July 26, 2023, the Collaborative secured long-term financing in the form of a Promissory Note (Note) in the amount of \$832,000, to acquire the property at 267 Samuel Barnet Boulevard to support a therapeutic learning center. The promissory note provides for an initial interest rate of 6.05%, and the interest rate may be increased or decreased beginning on July 26, 2028, and then every five years thereafter. The Note requires consecutive monthly payments in the amount of \$5,429 consisting of principal and interest beginning on August 28, 2023, except for the final payment. The final payment shall be due on July 26, 2033, in the amount of the outstanding principal balance and any unpaid accrued interest.

Debt service requirements for the loan payable in future years were as follows:

Year	Principal	Interest	Total
2026.....	\$ 17,097	\$ 48,051	\$ 65,148
2027.....	18,160	46,987	65,147
2028.....	19,290	45,858	65,148
2029.....	20,490	44,658	65,148
2030.....	21,764	43,383	65,147
2031.....	23,118	42,029	65,147
2032.....	24,556	40,591	65,147
2033.....	26,084	39,064	65,148
2034.....	632,915	3,183	636,098
Total.....	\$ 803,474	\$ 353,804	\$ 1,157,278

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Changes in Long-Term Liabilities

During the year ended June 30, 2025, the following changes occurred in long-term liabilities:

	(As Restated)				
	Beginning Balance	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Loan payable.....	\$ 818,933	\$ -	\$ (15,459)	\$ 803,474	\$ 17,097
Right to use lease payable.....	704,262	-	(442,680)	261,582	247,519
Compensated absences.....	389,021	39,677	(31,019)	397,679	115,380
Net other postemployment benefits.....	1,318,380	115,414	(80,066)	1,353,728	-
Total governmental activity long-term liabilities.....	\$ 3,230,596	\$ 155,091	\$ (569,224)	\$ 2,816,463	\$ 379,996

NOTE 7 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The Collaborative has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Collaborative's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose. In other governmental funds, the unassigned classification is used to only report a deficit balance

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Notes to Basic Financial Statements

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resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Collaborative applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

As of June 30, 2025, the governmental fund balances consisted of the following:

	<u>General</u>	<u>Capital Reserve Fund</u>	<u>Total Governmental Funds</u>
Fund Balances:			
Committed to:			
Capital reserve.....	\$ -	\$ 250,444	\$ 250,444
Unassigned.....	<u>3,243,719</u>	<u>-</u>	<u>3,243,719</u>
Total Fund Balances.....	<u>\$ 3,243,719</u>	<u>\$ 250,444</u>	<u>\$ 3,494,163</u>

Per request of the member school committees, the Collaborative Board approved the establishment of a capital reserve fund to support costs associated with the acquisition, maintenance, and improvement of capital assets, including real property, to benefit the Collaborative with a maximum cumulative reserve balance of \$500,000 as amended. In 2020, the Board began to allow the Collaborative to use capital reserve funds for improvements at any Collaborative property which has a valid long-term lease, over five years.

The Board voted to make an initial deposit up to a maximum of \$50,000 from the 2015 surplus funds and/or cumulative general surplus funds into the restricted capital reserve account. Since inception of the fund, the Board has voted to transfer various sums of money from surplus funds to the restricted capital reserve fund for various capital uses.

NOTE 8 – RISK FINANCING

The Collaborative is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Collaborative carries commercial insurance. Settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The Collaborative participates in premium-based health care plans for its employees and retirees.

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Notes to Basic Financial Statements

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NOTE 9 – PENSION PLAN

Plan Descriptions

The Collaborative is a member of the Massachusetts State Employees' Retirement System (MSERS), a public employee retirement system that administers a cost-sharing multi-employer defined benefit plan covering substantially all employees of the Commonwealth and certain employees of the independent authorities and agencies. The MSERS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <https://www.macomptroller.org/gasb-68-reports/>.

The Collaborative is also a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <https://mtrs.state.ma.us/service/financial-reports/>.

Special Funding Situations

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Collaborative's teachers and retired teachers to the MTRS. Therefore, the Collaborative is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the Collaborative does not contribute directly to MTRS, the Collaborative does not have a net pension liability. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2024. The Collaborative's portion of the collective pension expense, contributed by the Commonwealth, of \$662,320 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Collaborative is \$8,024,073 as of the measurement date.

A special funding situation was created by Massachusetts General Laws for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of non-teaching employees' benefits at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the Collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the Collaboratives. Therefore, the Collaborative does not have a net pension liability. The Collaborative's required contribution to MSERS equaled its actual contribution for the year ended December 31, 2024, which was \$276,891 and 6.1% of covered payroll.

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The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the non-teaching employees of the Collaboratives and therefore has a 100% special funding situation. The total of the Commonwealth provided contributions are allocated based on each employer's covered payroll to the total covered payroll of employers in MSERS as of the measurement date of June 30, 2024. The Collaborative's portion of the collective pension expense, contributed by the Commonwealth, of \$942,041 is reported as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Collaborative is \$9,125,980 as of the measurement date.

Benefits Provided

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The Collaborative administers a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides healthcare insurance for eligible retirees and their spouses through the Collaborative's group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. The Plan does not issue a publicly available financial report.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Funding Policy

The required contribution is based on a pay-as-you-go financing requirement. The Collaborative contributes 50 percent of the cost of medical insurance premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining portion of their premium costs. For 2025, the Collaborative contributed approximately \$80,066 towards these benefits, which included contributions in excess of the pay-as-you-go financing requirement for plan benefits.

The Commonwealth of Massachusetts passed special legislation that has allowed the Collaborative to establish a postemployment benefit trust fund and to enable the Collaborative to begin pre-funding its other postemployment benefit (OPEB) liabilities. During 2025, the Collaborative did not contribute additional funds to the OPEB trust fund in excess of the pay-as-you-go required contributions. As of June 30, 2025 the balance of this fund totaled \$882,894.

Plan Membership

The following table represents the Plan's membership at July 1, 2023:

Active members.....	139
Inactive members currently receiving benefits.....	<u>4</u>
Total.....	<u><u>143</u></u>

Components of OPEB liability

The following table represent the components of the Plan's OPEB liability as of June 30, 2025:

Total OPEB liability.....	\$ 2,236,622
Less: OPEB plan's fiduciary net position.....	<u>(882,894)</u>
Net OPEB liability.....	<u><u>\$ 1,353,728</u></u>
The OPEB plan's fiduciary net position	
as a percentage of the total OPEB liability.....	39.47%

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Significant Actuarial Methods and Assumptions

The total OPEB liability in the July 1, 2023, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods including the measurement date that was updated to June 30, 2025:

Valuation date.....	Actuarially Determined Contribution was calculated as of July 1, 2023.
Actuarial cost method.....	Individual Entry Age Normal.
Asset valuation method.....	Fair Value of Assets as of the measurement date, June 30 2025.
Investment rate of return.....	6.37%, net of OPEB plan investment expense, including inflation.
Discount rate.....	5.56%, net of OPEB plan investment expense, including inflation.
Inflation rate.....	2.50% as of June 30, 2025 and for future periods.
Salary increases.....	3.00% annually as of June 30, 2025, and for future periods.
Municipal bond rate.....	4.81% as of June 30, 2025 (S&P Municipal Bond 20-Year High Grade Index - SAPIHG.
Mortality rates:	
Pre-Retirement mortality.....	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Employees projected generationally with scale MP-2021.
Post-Retirement mortality.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Healthy Annuitants projected generationally with scale MP-2021.
Disabled mortality.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for males and 2 years for females. Teachers: PubT-2010 Mortality Table (Headcount-Weighted) for Healthy Annuitants projected generationally with scale MP-2021.

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Rate of Return

For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 8.67%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The Plan's expected future real rate of return of 4.12% is added to the expected inflation of 2.5% to produce the long-term expected nominal rate of return of 6.62%, and net of investment expense of 0.25%, a net investment rate of return of 6.37%. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2025, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity-large cap.....	50.00%	4.52%
Domestic equity-small/mid cap.....	5.00%	5.06%
International equity-developed markets.....	8.75%	5.08%
International equity-emerging markets.....	2.75%	5.80%
Domestic fixed income.....	22.00%	2.44%
International fixed income.....	2.00%	2.13%
Alternatives.....	5.25%	6.09%
Real estate.....	2.75%	3.73%
Cash and cash equivalents.....	1.50%	0.00%
Total.....	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 5.56% as of June 30, 2025, and 4.92% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Collaborative's funding policy. Based on those assumptions, the OPEB plan's fiduciary net position is projected to be insufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB plan assets is applied to the projected benefits payments which the Fiduciary Net Position is expected to be sufficient to cover and the Municipal Bond Rate is applied thereafter. The Municipal Bond Rate is based on the S&P Municipal Bond 20 – Year High Grade Index ("SAPIHG"), which was

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

4.81% as of June 30, 2025. The S&P Municipal Bond 20 – Year High Grade Index is the index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB	Plan	Net OPEB
	Liability	Fiduciary	Liability
	(a)	Net Position	(a) - (b)
	(a)	(b)	(a) - (b)
Balances at June 30, 2024.....	\$ 2,130,865	\$ 812,485	\$ 1,318,380
Changes for the year:			
Service cost.....	152,385	-	152,385
Interest.....	110,390	-	110,390
Changes in assumptions.....	(76,952)	-	(76,952)
Investment income.....	-	70,409	(70,409)
Contributions to trust.....	-	80,066	(80,066)
Benefit payments.....	(80,066)	(80,066)	-
Net change.....	105,757	70,409	35,348
Balance at June 30, 2025.....	\$ <u>2,236,622</u>	\$ <u>882,894</u>	\$ <u>1,353,728</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the net other postemployment benefit liability, calculated using the discount rate of 5.56%, as well as what the net other postemployment benefit liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.56%) or 1-percentage-point higher (6.56%) than the current rate.

	1% Decrease	Current	1% Increase
	(4.56%)	Discount Rate	(6.56%)
	(4.56%)	(5.56%)	(6.56%)
Net OPEB liability.....	\$ <u>1,538,444</u>	\$ <u>1,353,728</u>	\$ <u>1,192,541</u>

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend

The following table presents the net other postemployment benefit liability, calculated using the current healthcare trend rate of 4.96% in 2025 decreasing to an ultimate trend rate of 3.63%, as well as what the net other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Net OPEB liability.....	\$ <u>1,129,736</u>	\$ <u>1,353,728</u>	\$ <u>1,614,742</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the Collaborative recognized OPEB expense/(benefit) of (\$71,119). At June 30, 2025, the Collaborative reported deferred outflows of resources and deferred inflows of resources related to OPEB of \$346,070 and \$1,558,642, respectively, from the following sources:

<u>Deferred Category</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Differences between expected and actual experience.....	\$ -	\$ (1,437,699)	\$ (1,437,699)
Difference between projected and actual earnings, net.....	-	(34,768)	(34,768)
Changes in assumptions.....	<u>346,070</u>	<u>(86,175)</u>	<u>259,895</u>
Total deferred outflows/(inflows) of resources.....	\$ <u>346,070</u>	\$ <u>(1,558,642)</u>	\$ <u>(1,212,572)</u>

Amounts reported as deferred outflows/(inflows) of resources related to OPEB will be recognized in OPEB expense/(benefit) as follows:

Year ended June 30:

2026.....	\$ (225,308)
2027.....	(257,437)
2028.....	(285,641)
2029.....	(217,145)
2030.....	(216,047)
Thereafter.....	<u>(10,994)</u>
Total.....	\$ <u>(1,212,572)</u>

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

Changes of Assumption

The discount rate increased from 4.92% to 5.56%.

Changes in Plan Provisions

None.

NOTE 11 – CONTINGENCIES

Various legal actions and claims are pending against the Collaborative. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2025 cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2025.

NOTE 12– RESTATEMENT OF NET POSITION PREVIOUSLY REPORTED

In 2025, GASB Statement #101 Compensated Absences was required to be implemented by the Collaborative. This standard establishes new recognition and measurement requirements for compensated absences, such as unused vacation, sick leave, and other paid time off benefits. GASB Statement 101 requires that liabilities for compensated absences be recognized when earned by employees, rather than when paid or taken. The implementation of GASB Statement 101 resulted in a material change to the reported amount of the compensated absences liability in the financial statements.

	Reporting Units Affected by Adjustment to Beginning Net Position
	<u>Governmental Activities</u>
June 30, 2024, as previously reported..... \$	838,491
Adjustment:	
Implementation of GASB Statement 101	<u>(358,002)</u>
June 30, 2025, as restated..... \$	<u>480,489</u>

Southeastern Massachusetts Educational Collaborative

Notes to Basic Financial Statements

June 30, 2025

NOTE 13 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2025, the following GASB pronouncements were implemented:

- GASB Statement #101, *Compensated Absences*. The Collaborative implemented GASB Statement 101 in 2025. As more fully described in Note 12, the implementation of this pronouncement required a restatement of beginning net position.
- GASB Statement #102, *Certain Risk Disclosures*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #103, *Financial Reporting Model Improvements*, which is required to be implemented for fiscal years beginning after June 15, 2025.
- The GASB issued Statement #104, *Disclosure of Certain Capital Assets*, which is required to be implemented for fiscal years beginning after June 15, 2025.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

Required Supplementary Information

General Fund

Budgetary Comparison Schedule

The General Fund is the general operating fund of the Collaborative. It is used to account for all the financial resources, except those required to be accounted for in another fund.

Southeastern Massachusetts Educational Collaborative

General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

Year Ended June 30, 2025

	Budgeted Amounts			
	Original Budget	Final Budget	Actual Budgetary Amounts	Variance to Final Budget
REVENUES:				
Member and Non-member tuition.....	\$ 7,222,000	\$ 7,225,000	\$ 7,048,926	\$ (176,074)
Department of Developmental Services.....	3,000,000	3,000,000	3,303,752	303,752
Massachusetts Commission for the Blind.....	187,959	217,304	217,314	10
Department of Elementary and Secondary Education.....	120,000	120,000	124,002	4,002
MassHealth.....	2,660,000	2,700,000	2,487,473	(212,527)
Intergovernmental.....	16,000	32,000	49,752	17,752
Professional development.....	115,000	175,000	266,505	91,505
Miscellaneous.....	-	-	79,686	79,686
Investment income.....	-	-	6,814	6,814
TOTAL REVENUES.....	13,320,959	13,469,304	13,584,224	114,920
EXPENDITURES:				
Current:				
Administration.....	925,851	1,211,651	1,167,153	44,498
Instruction.....	5,914,500	5,227,300	5,335,642	(108,342)
Other school services.....	158,895	220,000	214,487	5,513
Operations and maintenance.....	291,200	241,050	326,294	(85,244)
Fixed charges.....	656,300	874,900	1,006,117	(131,217)
Health services.....	-	330,800	367,574	(36,774)
Acquisition of equipment.....	-	40,000	-	40,000
Summer programs.....	174,950	270,390	270,228	162
SAIL.....	2,949,948	2,830,300	2,230,619	599,681
ADH.....	1,823,613	1,851,056	1,832,812	18,244
Debt service:				
Principal.....	15,459	15,459	15,459	-
Interest.....	66,241	59,241	66,399	(7,158)
TOTAL EXPENDITURES.....	12,976,957	13,172,147	12,832,784	339,363
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....				
	344,002	297,157	751,440	454,283
OTHER FINANCING SOURCES (USES):				
Transfers in.....	-	75,000	-	(75,000)
NET CHANGE IN FUND BALANCE.....	344,002	372,157	751,440	379,283
FUND BALANCES AT BEGINNING OF YEAR.....	2,492,279	2,492,279	2,492,279	-
FUND BALANCES AT END OF YEAR.....	\$ 2,836,281	\$ 2,864,436	\$ 3,243,719	\$ 379,283

See notes to required supplementary information.

Pension Plan Schedules

The Schedule of Collaborative's Contributions presents multi-year trend information on the Collaborative's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts State Employees Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the Collaborative along with related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the Collaborative along with related ratios.

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of Contributions Massachusetts State Employees' Retirement System

A special funding situation was created by Massachusetts General Laws for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of employees' benefits at a rate established by PERAC, currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the collaboratives and therefore has a 100% special funding situation. Since the collaborative does not contribute directly to MSERS for the past service cost, there is no net pension liability to recognize. This schedule discloses the collaborative's required and actual contribution for the normal cost; covered payroll; and contributions recognized by the pension plan in relation to the covered payroll.

Year	Collaborative's Statutory Required and Actual Contribution for Normal Cost	Collaborative's Covered Payroll	Amount of Contributions Recognized by the Pension Plan in Relation to Covered Payroll
2025.....	\$ 276,891	\$ 4,539,197	6.10%
2024.....	257,792	4,226,098	6.10%
2023.....	235,465	3,860,082	6.10%
2022.....	239,849	3,931,951	6.10%
2021.....	308,922	5,064,295	6.10%
2020.....	268,358	4,399,311	6.10%
2019.....	297,556	4,877,967	6.10%
2018.....	247,281	4,415,732	5.60%
2017.....	222,012	3,964,500	5.60%
2016.....	210,599	3,760,696	5.60%

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of the Special Funding Amounts of the Net Pension Liability Massachusetts State Employees' Retirement System

The Collaborative's teachers and retired teachers pensions are covered under the Massachusetts Teachers Retirement System while all other employees and retirees are covered under the Massachusetts State Employees Retirement System. This schedule only reports on the nonteacher employees and retirees covered under the Massachusetts State Employees Retirement System.

A special funding situation was created by Massachusetts General Laws for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of employees' benefits at a rate established by PERAC, currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the collaboratives and therefore has a 100% special funding situation. Since the collaborative does not contribute directly to MSERS for the past service cost, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the collaborative; the portion of the collective pension expense as both a revenue and pension expense recognized by the collaborative; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2025.....	\$ 9,125,980	\$ 942,041	72.90%
2024.....	10,236,135	1,215,347	70.71%
2023.....	8,940,726	702,765	71.05%
2022.....	6,662,132	419,321	77.54%
2021.....	13,836,113	2,065,510	62.48%
2020.....	11,412,139	1,895,727	66.28%
2019.....	11,008,959	1,450,352	67.91%
2018.....	9,795,622	1,267,485	67.21%
2017.....	9,814,472	1,363,015	63.48%
2016.....	7,674,190	859,294	67.87%

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of the Special Funding Amounts of the Net Pension Liability Massachusetts Teachers' Retirement System

The Collaborative's teachers and retired teachers pensions are covered under the Massachusetts Teachers Retirement System while all other employees and retirees are covered under the Massachusetts State Employees Retirement System. This schedule only reports on the teacher and retired teachers covered under the Massachusetts Teachers' Retirement System.

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2025..... \$	8,024,073	\$ 662,320	61.45%
2024.....	8,853,107	826,616	54.48%
2023.....	6,877,930	565,777	57.75%
2022.....	5,191,784	416,619	62.03%
2021.....	6,487,540	801,304	50.67%
2020.....	5,666,368	687,145	53.95%
2019.....	4,923,807	498,957	54.84%
2018.....	4,636,745	483,951	54.25%
2017.....	4,243,316	432,846	52.73%
2016.....	3,440,564	279,060	55.38%

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Changes in the Collaborative's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the Collaborative's Contributions presents multi-year trend information on the Collaborative's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

Southeastern Massachusetts Educational Collaborative

Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios

Other Postemployment Benefit Plan

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Total OPEB Liability									
Service Cost.....	\$ 143,374	\$ 121,095	\$ 135,798	\$ 115,908	\$ 121,415	\$ 143,160	\$ 169,275	\$ 190,921	\$ 152,385
Interest.....	96,650	106,134	129,668	130,106	165,283	162,885	157,680	166,960	110,390
Differences between expected and actual experience.....	247,743	-	-	(140,481)	-	(962,746)	-	(1,407,034)	-
Changes of assumptions.....	-	-	-	264,242	235,492	530,484	23,954	(28,302)	(76,952)
Benefit payments.....	(47,992)	(79,618)	(94,416)	(101,900)	(116,920)	(122,767)	(112,452)	(127,823)	(80,066)
Net change in total OPEB liability.....	439,775	147,611	171,050	267,875	405,270	(248,984)	238,457	(1,205,278)	105,757
Total OPEB liability - beginning.....	1,915,089	2,354,864	2,502,475	2,673,525	2,941,400	3,346,670	3,097,686	3,336,143	2,130,865
Total OPEB liability - ending (a).....	<u>\$ 2,354,864</u>	<u>\$ 2,502,475</u>	<u>\$ 2,673,525</u>	<u>\$ 2,941,400</u>	<u>\$ 3,346,670</u>	<u>\$ 3,097,686</u>	<u>\$ 3,336,143</u>	<u>\$ 2,130,865</u>	<u>\$ 2,236,622</u>
Plan fiduciary net position									
Employer contributions.....	\$ 50,000	\$ 25,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 75,000	\$ 150,000	\$ -
Employer contributions for OPEB payments.....	47,992	79,618	94,416	101,900	116,920	122,767	112,452	127,823	80,066
Net investment income (loss).....	7,836	12,150	18,840	10,523	106,839	(38,788)	57,907	72,976	70,409
Benefit payments.....	(47,992)	(79,618)	(94,416)	(101,900)	(116,920)	(122,767)	(112,452)	(127,823)	(80,066)
Net change in plan fiduciary net position.....	57,836	37,150	143,840	10,523	106,839	(38,788)	132,907	222,976	70,409
Plan fiduciary net position - beginning of year.....	139,202	197,038	234,188	378,028	388,551	495,390	456,602	589,509	812,485
Plan fiduciary net position - end of year (b).....	<u>\$ 197,038</u>	<u>\$ 234,188</u>	<u>\$ 378,028</u>	<u>\$ 388,551</u>	<u>\$ 495,390</u>	<u>\$ 456,602</u>	<u>\$ 589,509</u>	<u>\$ 812,485</u>	<u>\$ 882,894</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 2,157,826</u>	<u>\$ 2,268,287</u>	<u>\$ 2,295,497</u>	<u>\$ 2,552,849</u>	<u>\$ 2,851,280</u>	<u>\$ 2,641,084</u>	<u>\$ 2,746,634</u>	<u>\$ 1,318,380</u>	<u>\$ 1,353,728</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	8.37%	9.36%	14.14%	13.21%	14.80%	14.74%	17.67%	38.13%	39.47%
Covered-employee payroll.....	\$ 6,502,663	\$ 6,697,743	\$ 6,898,675	\$ 6,038,644	\$ 6,219,803	\$ 6,353,085	\$ 6,543,678	\$ 7,737,065	\$ 7,969,177
Net OPEB liability as a percentage of covered-employee payroll.....	33.18%	33.87%	33.27%	42.28%	45.84%	41.57%	41.97%	17.04%	16.99%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of the Collaborative's Contributions

Other Postemployment Benefit Plan

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2025.....	\$ 215,372	\$ (80,066)	\$ 135,306	\$ 7,969,177	1.00%
June 30, 2024.....	247,635	(277,823)	(30,188)	7,737,065	3.59%
June 30, 2023.....	285,956	(187,452)	98,504	6,543,678	2.86%
June 30, 2022.....	256,632	(122,767)	133,865	6,353,085	1.93%
June 30, 2021.....	241,477	(116,920)	124,557	6,219,803	1.88%
June 30, 2020.....	282,401	(101,900)	180,501	6,038,644	1.69%
June 30, 2019.....	272,674	(219,416)	53,258	6,898,675	3.18%
June 30, 2018.....	257,252	(104,618)	152,634	6,697,743	1.56%
June 30, 2017.....	273,584	(97,992)	175,592	6,502,663	1.51%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Schedule of Investment Returns

Other Postemployment Benefit Plan

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2025.....	8.67%
June 30, 2024.....	12.38%
June 30, 2023.....	11.60%
June 30, 2022.....	-7.83%
June 30, 2021.....	27.50%
June 30, 2020.....	2.78%
June 30, 2019.....	8.04%
June 30, 2018.....	5.80%
June 30, 2017.....	5.63%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

See notes to required supplementary information.

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

NOTE A – BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Information

The Collaborative adopts a balanced budget that is approved by the Collaborative’s Board of Directors. The Executive Director presents an annual budget to the Board, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Board, which has the full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote. Increases to the budget subsequent to the approval of the annual budget require majority Board approval.

The majority of appropriations are non-continuing, which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year’s original budget.

The Collaborative adopts an annual budget for the general fund in conformity with the guidelines described above. The original 2025 approved budget for the general fund authorized approximately \$13.0 million in appropriations. During 2025, the original budget increased by approximately \$370,000, which resulted from an increase in expected revenue.

The Director of Finance and Operations has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, a budgetary basis of accounting is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2025, is presented below:

Net change in fund balance - budgetary basis.....	\$	751,440
<u>Basis of accounting differences:</u>		
Recognition of revenue for on-behalf payments.....		1,604,361
Recognition of expenditures for on-behalf payments.....		<u>(1,604,361)</u>
Net change in fund balance - GAAP basis.....	\$	<u><u>751,440</u></u>

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

NOTE B – PENSION PLAN

Pension Plan Schedules

A. Schedule of Collaborative's Contributions

A special funding situation was created by Massachusetts General Laws for all Educational Collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of non-teaching employees' benefits at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the Collaboratives.

B. Schedules of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the Collaborative which create two special funding situations.

- The MSERS schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Collaborative; the portion of the collective pension expense as both revenue and pension expense recognized by the Collaborative; and the Plan's fiduciary net position as a percentage of the total liability.
- The MTRS schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Collaborative; the portion of the collective pension expense as both revenue and pension expense recognized by the Collaborative; and the Plan's fiduciary net position as a percentage of the total liability.

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

The Collaborative administers a single-employer defined benefit healthcare plan (the "Other Postemployment Benefit Plan"). The plan provides lifetime healthcare for eligible retirees and their spouses through the Collaborative's health insurance plan, which covers both active and retired members.

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

The Other Postemployment Benefit Plan

The Schedule of Changes in the Collaborative's Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Collaborative's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the Collaborative's Contributions

The Schedule of the Collaborative's Contributions includes the Collaborative's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The Collaborative is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered employee payroll. The actuarially determined contribution rate is calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported. Methods and assumptions used to determine contribution rates are shown below.

Valuation date.....	Actuarially Determined Contribution was calculated as of July 1, 2023.
Actuarial cost method.....	Individual Entry Age Normal.
Asset valuation method.....	Fair Value of Assets as of the measurement date, June 30 2025.
Investment rate of return.....	6.37%, net of OPEB plan investment expense, including inflation.
Discount rate.....	5.56%, net of OPEB plan investment expense, including inflation.
Inflation rate.....	2.50% as of June 30, 2025 and for future periods.
Salary increases.....	3.00% annually as of June 30, 2025, and for future periods.
Municipal bond rate.....	4.81% as of June 30, 2025 (S&P Municipal Bond 20-Year High Grade Index - SAPIHG).

Southeastern Massachusetts Educational Collaborative

Notes to Required Supplementary Information

Year Ending June 30, 2025

Mortality rates:

Pre-Retirement mortality.....	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Employees projected generationally with scale MP-2021.
Post-Retirement mortality.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for females. Teachers: PubT-2010 Mortality Table (Headcount-weighted) for Healthy Annuitants projected generationally with scale MP-2021.
Disabled mortality.....	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward 1 year for males and 2 years for females. Teachers: PubT-2010 Mortality Table (Headcount-Weighted) for Healthy Annuitants projected generationally with scale MP-2021.

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan's other postemployment benefits assets, net of investment expense.

Changes of Assumptions

The discount rate increased from 4.92% to 5.56%.

Changes in Provisions

None.

Other Information

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

REQUIRED DISCLOSURES FOR MASSACHUSETTS EDUCATIONAL COLLABORATIVES

The following information is provided to conform to the requirements of the Massachusetts Session Law, Chapter 43 of the Acts of 2012: An Act Relative to Improving Accountability and Oversight of Education Collaboratives. This law was adopted in March of 2012 and constitutes a comprehensive amendment to Massachusetts General Law, Chapter 40, Section 4E which establishes the requirements for the formation and administration of Educational Collaboratives in Massachusetts.

NOTE 1 – TRANSACTIONS BETWEEN THE EDUCATIONAL COLLABORATIVE AND ANY RELATED FOR-PROFIT OR NON-PROFIT ORGANIZATION

There are no related organizations that the Collaborative is associated with and therefore no transactions to report.

NOTE 2 – TRANSACTIONS OR CONTRACTS RELATED TO THE PURCHASE, SALE, RENTAL, OR LEASE OF REAL PROPERTY

Lease

The Collaborative has entered into a lease agreement for the Collaborative's administrative office building, which ends in June 2026, and a building used for other various programs, which ends in October 2026. The cost of this lease for 2025 totaled \$442,680, and \$14,901 and is reported as debt service principal and interest on leases, respectively, in the general fund.

The future lease payments under this agreement are as follows:

<u>Years ending June 30th:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026.....	\$ 247,519	\$ 2,438	\$ 249,957
2027.....	14,063	56	14,119
Total.....	\$ <u>261,582</u>	\$ <u>2,494</u>	\$ <u>264,076</u>

In 2024, the Collaborative purchased land and a building at 267 Samuel Barnett Boulevard, for \$1,049,071. To finance a portion of the purchase, the Collaborative issued \$832,000 of long-term loans.

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

The future loan payments under this agreement are as follows:

Year	Principal	Interest	Total
2026.....	\$ 17,097	\$ 48,051	\$ 65,148
2027.....	18,160	46,987	65,147
2028.....	19,290	45,858	65,148
2029.....	20,490	44,658	65,148
2030.....	21,764	43,383	65,147
2031.....	23,118	42,029	65,147
2032.....	24,556	40,591	65,147
2033.....	26,084	39,064	65,148
2034.....	632,915	3,183	636,098
Total.....	\$ <u>803,474</u>	\$ <u>353,804</u>	\$ <u>1,157,278</u>

NOTE 3 – NAMES, DUTIES, AND TOTAL COMPENSATION OF THE FIVE MOST HIGHLY COMPENSATED EMPLOYEES

The following table presents the total compensation for the Collaborative's five most highlight compensated employees for the year ended December 31, 2024, as reported on IRS form W-2, Wage and Tax Statement:

Name	Employee Position	Total Compensation
Catherine Cooper.....	Executive Director.....	\$ 186,739
Christopher Haraden.....	Director of Finance and Operations.....	135,140
Kimberly Wilmot.....	Director of Student Services.....	119,338
Kristin Rego.....	Behavior Analyst/Assistant TLC Program Coordinator.....	116,763
Lindsay Best-Greenspan.....	Teacher/Team Leader.....	115,282

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

NOTE 4 – AMOUNTS EXPENDED ON ADMINISTRATION AND OVERHEAD

For the year ended June 30, 2025, the Collaborative expended \$755,147 and \$412,006 related to administration and overhead, respectively.

NOTE 5 – ACCOUNTS HELD BY THE COLLABORATIVE THAT MAY BE SPENT AT THE DISCRETION OF ANOTHER PERSON OR ENTITY

At June 30, 2025, there are no accounts held by the Collaborative that may be spent at the discretion of another person or entity. The Collaborative did establish an OPEB Trust Fund that is under the direction of the OPEB Board of Trustees.

NOTE 6 – AMOUNTS EXPENDED ON SERVICES FOR INDIVIDUALS WITH DISABILITIES, 22 YEARS OF AGE OR OLDER

For the year ending June 30, 2025, the Collaborative spent \$2.1 million and \$1.6 million, for the Supporting Adults for Inclusive Learning (SAIL) and Adult Day Health (ADH) program, respectively. These programs serve individuals over the age of 22.

Southeastern Massachusetts Educational Collaborative

Other Information

Year Ending June 30, 2025

NOTE 7 – ANNUAL DETERMINATION AND DISCLOSURE OF CUMULATIVE SURPLUS

Certified Cumulative Surplus is defined as the amount of general fund surplus in the collaborative accounts, as certified through an independent audit. Cumulative surplus is derived from a collaborative's unexpended general funds over a number of fiscal years. General funds are, for the most part, the funds that a collaborative receives from school districts for tuitions, dues, fees for service, surcharges, and related interest, as well as indirect costs allowed under certain grant awards not earmarked under the conditions of the funding for a specific purpose.

The Board of Directors voted to approve and retain \$3,243,719 as the amount designated as Cumulative Surplus from general funds remaining in the Collaborative's accounts as of June 30, 2025. This amount exceeds the limit of 25% of general fund expenditures for the year, and therefore the Collaborative voted surplus reductions for a total amount of cumulative surplus after reductions totaling 22.98% as shown in the following table:

Fiscal Year 2025	Enter values below	Calculated Column	Page in FY25 FS
(A) Surplus as of June 30, 2024	\$ 2,492,279	(A)	<u>p. 18</u>
(B) Board voted uses of surplus funds during FY25	\$ -	(B)	
<i>(Uses of FY24 surplus used during FY25)</i>			
B(1) used to support the FY25 budget	\$ -		
B(2) issued as credits to member districts	\$ -		
B(3) issued as a check(s) to member district(s)	\$ -		
B(4) deposited to a restricted account(s)	\$ -		
(C) FY25 Total General Fund Expenditures	\$ 12,832,784	(C)	<u>p. 18</u>
(D) FY25 Unexpended General Funds	\$ 751,440	(D)	<u>p. 18</u>
(E) Cumulative Surplus as of June 30, 2025	(A) - (B) + (C) = (D)	\$ 3,243,719	<u>p. 16</u>
(F) Cumulative Surplus Percentage	(D) ÷ (E)	25.28%	
Allowable Cumulative Surplus based upon Expenditures		\$ 3,208,196	
CUMULATIVE SURPLUS REDUCTION (if necessary)			
Allowable uses of surplus to reduce excess to or below the 25% limit			
(E) Cumulative surplus as of June 30, 2025 before Reductions		\$ 3,243,719	
Cumulative Surplus Percentage before Reductions		25.28%	
25% limit (allowed)		\$ 3,208,196	
(G) Cumulative Surplus REDUCTIONS			
(G)1 Credited to member districts for tuition, services, etc.	\$ -		
(G)2 Deposited to an established trust and/or reserve fund	\$ 295,000		
(G)3 Returned (check) to school districts/towns	\$ -		
Total Reductions		\$ 295,000	
Cumulative Surplus after Reductions		\$ 2,948,719	
FY25 Cumulative Surplus Percentage after Reductions		22.98%	

* net of intergovernmental on-behalf payments.

***Report on Internal Control Over Financial
Reporting and on Compliance***

**Independent Auditors' Report on Internal Control Over Financial Reporting
and Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

To the Board of Directors
Southeastern Massachusetts Educational Collaborative

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Southeastern Massachusetts Educational Collaborative (the "Collaborative"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements, and have issued our report thereon dated December 11, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Collaborative's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of the Collaborative's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Collaborative's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Collaborative's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Collaborative's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CBIZ CPAs P.C.

Merrimack, NH
December 11, 2025